37671

REGISTER No. 6—187.

The Bombay Gazette.

33

No. 9,015.—New Series. BOMBAY:—TUESDAY, JANUARY 1, 1878.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Bombay Gazette* will for the future be as follow:—

To Subscribers in Bombay.—*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 48	Per Annum	Rs. 60
Half-yearly	25	Half-yearly	31
Quarterly	13	Quarterly	16
Monthly	5	Monthly	6

To Subscribers Up-country.

In Advance.		*In Arrear.*	
Per Annum	Rs. 52	Per Annum	Rs. 65
Half-yearly	29	Half-yearly	36
Quarterly	16	Quarterly	20
Monthly	6	Monthly	7

These Up-country Rates include Postage Rates.

Single Copy .... As. 4.

Price for back numbers varies according to time between As. 8 and Rs. 2.

TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion .... Rs. 5 0
Second do. 2 8
Third do. 2 8
Fourth and succeeding insertions .... 0 2½ As.

A line but no Advertisement counted as less than eight lines.

[illegible] ADVERTISEMENTS.

First insertion .... 8 As. per Line.
Second do. .... 4½ ,, ,,
Third and succeeding .... 2½ ,, ,,
In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time special contracts may be made.

SPECIAL SHORT ADVERTISEMENTS.

Advertisements of two or three lines relating to such matters as Small Sales, Business Cards, Situations, Wanted or Servants Required, Houses or Lodgings to Let, Changes of Residence, Articles Lost or Found.

The scale for Advertisements belonging to any of these classes as follows:—

Not exceeding three lines .... Rs. 1-0
Each succeeding line .... ,, 0-8 As.

Advertisements exceeding five lines will be charged for at our present ordinary rates.

No Advertisement will be inserted for less than *One Rupee*, and payment must in all cases be made in *Cash*.

All Advertisements are charged according to the space occupied in Nonpareil, or smallest type, 12 lines of which go to the inch.

DOMESTIC OCCURRENCES: EACH—TWO RUPEES.

SHIPPING.

STEAM TO LONDON CALLING AT ADEN, HODEIDA, JEDDAH, ALGIERS, & LISBON.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited) will despatch the S. S. ARCOT, 1,782 Tons, 200 H. P., Commander J. Henderson, as above, on SATURDAY, the 12th January 1878.

The Arcot is fitted in the usual style of the Company's vessels, and has excellent accommodation for 24 First-class Passengers and 16 Second-class.

For Freight or passage apply to

W. NICOL & Co., Agents.

WEEKLY STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under contract with Government, will despatch the S. S. AFRICA, 2,?32 Tons, 250 H. P., Commander J. Paterson, on SATURDAY, the 5th January 1878, at 4 p.m., calling at Rutnagherry, Vingorla, Goa, Carwar, Mangalore, Cannanore, Tellicherry, Calicut, Beypore, Cochin, Alleppey, Tuticorin, Colombo, Negapatam, Pondicherry, Madras, Masulipatam, Coconada, Vizagapatam, Bimlipatam, Gopalpore, False Point and at any other place where inducement offers.

Cargo for Singapore and China can be booked fortnightly by the steamers on this line hence or from intermediate ports for transhipment at Galle to the Steamers of the Compagnie des Messageries Maritimes de la France which run regularly.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

WEEKLY STEAM COMMUNICATION WITH THE PERSIAN GULF via KURRACHEE.

Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company or other Steamers.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch the S.S. ABYSSINIA, 1,126 Tons, 135 H.P., Commander J. Sharp, on THURSDAY, the 3rd January 1878, at 4 p.m., to the PERSIAN GULF, touching at KURRACHEE, GWADER, JASK, BUNDERABBAS, LINGA, BUSHIRE, FAO, BUSSREH, and occasionally at BAHREIN and MAHOMMERAH.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

BI-WEEKLY STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will, during the fair season, despatch a Steamer to Kurrachee every THURSDAY at 4 p.m., and an Extra Steamer every TUESDAY at 10 a.m.

The S. S. AKOLA, 678 Tons, 120 H. P., Commander F. G. Hay, on TUESDAY, the 1st January 1878, at 10 a.m., calling at Verawal, Mangrole, Pore Bunder and Cutch Mandvie.

The S. S. ABYSSINIA, 1,126 Tons, 135 H. P., Commander J. Sharp, will be despatched on THURSDAY, the 3rd January 1878, at 4 p.m.

N. B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH ITALY via SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

THE REGULAR STEAMERS LEAVE GENOA on the 24th, and BOMBAY on the 1st of each month.

For extra steamers see list given below.

PASSENGERS' RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class. Including Wines	3rd Class. Without food.
Aden	£22	£15	£4
Suez	36	22	8
Port Said	38	24	9
Messina	50	34	14
Naples	50	34	14
Leghorn	50	34	14
Genoa	50	34	14
Marseilles	52	35	14-10

Children under 3 years—free of charge. Children not above 10 years—half fare.

NEXT STEAMERS FROM BOMBAY:—

ASSIRIA, to sail on TUESDAY, 1st January 1878.
ARABIA, to sail on FRIDAY, 1st February 1878.
PERSIA, to sail on WEDNESDAY, 20th February 1878.
AUSTRALIA, to sail on FRIDAY, 1st March 1878.
ASSIRIA, to sail on MONDAY, 1st April 1878.

All Steamers of this Company have large First and Second Class accommodation; and always carry a Doctor and a Stewardess on board.

The steamers of this Company, as a rule, start precisely at 10 A.M. Any unavoidable detention will, however, be advertised at least one day previously.

For hand-books of information, rates of freight, &c., apply to

C. GRONDONA,
Agent Rubattino Steam Navigation Company,
No. 2, Hummum Street.

Bombay, 23rd October 1877.

ANCHOR LINE—INDIAN SERVICE.

FORTNIGHTLY BETWEEN GLASGOW, LIVERPOOL AND BOMBAY.

CALLING AT NAPLES ON THE HOMEWARD JOURNEY.

THE following or other First Class Steamers of the Anchor Line will sail from Bombay as under:—

	Tons.	H.P.	From Bombay.	
INDIA	2,280	500	December	29
MACEDONIA	2,272	486	January	12
TRINACRIA	2,167	424	,,	23
THESSALY	....	....	February	2
EUROPA	2,277	424		16
CASTALIA	2,200	424	At fortnightly intervals.	
ITALIA	2,245	424		

The Thessaly is the property of Mr. David MacIver, M. P. She will not carry passengers.

RATES OF PASSAGE MONEY.

To Naples .... Rs. 400
To Liverpool .... ,, 500

Passengers desirous of making a short stay in Italy, may disembark at Naples and proceed on to Liverpool by the following steamer, and passengers embarking at Naples can have their heavy baggage taken on to Liverpool without any extra charge.

Messrs. HOLME & Co., the Company's Agents at Naples, will render any assistance, and tender any information required by the Passengers.

Passengers booked and cargo engaged in connection with the Trans-Atlantic Service from London and Glasgow to New York.

For Passage, &c., apply to

W. & A. GRAHAM & Co., Agents.

Bombay, November 13, 1877.

HALL LINE.

BOMBAY TO LIVERPOOL, DIRECT, AND TO LONDON, OVERLAND via NAPLES OR GENOA.

THE S. S. TRENTHAM HALL, 2,100 Tons register, 300 H. P. nominal, Captain J. Shaw, will sail about the 9th January and will be followed by the

S. S. CHILDWALL HALL,
2,100 Tons register, 300 H. P. nominal, Captain [illegible], on the 20th February,
and by the
S. S. BRANKSOME HALL,
2,100 Tons register, 300 H. P. nominal, Captain Brand, on the 6th March,
and by the
S. S. CITY OF BALTIMORE,
2,?00 Tons register, 300 H. P. nominal, Captain T. Collier, on the 20th March,
and by the
S. S. TRENTHAM HALL,
2,100 Tons register, 300 H. P. nominal, Captain J. Shaw, on the 3rd April.

For passage, &c., apply to

W. & A. GRAHAM & Co., Agents.

N. B.—Messrs. HENRY S. KING and Co. and Messrs. KING BAILLIE and Co. are the Passenger Agents for this Line in London and Liverpool respectively. Arrangements for Remittances, Sovereigns, Circular Notes, Shipment of Baggage &c., will be attended to by Messrs. KING, KING & Co. here.

Bombay, December 27, 1877.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

THE following or other Steamers will be despatched for EUROPE:—

Vessels.	Tons.	H.P.	Captain.	1878
SUMATRA	2488	450	C. Anderson	7th Jan.
(s) THIBET	2593	400	J. H. Torbock	14th do.
CHINA	2016	450	T. Alderton	21st do.
(s) TEHERAN	2589	400	A. H. Johnson	28th do.

Passengers are booked to ADEN, SUEZ, BRINDISI, ANCONA, VENICE, MARSEILLES, MALTA, GIBRALTAR and SOUTHAMPTON by every Mail. The Steamers marked (s) proceed direct to Southampton. By the others Passengers change vessels at Suez, and those for Brindisi, Ancona, Venice, and Marseilles are conveyed by Rail from Suez to Alexandria.

A Launch leaves the Company's Dock Head at Mazagon at 3 P.M. on the day of sailing.

For Passage &c., apply to

J. R. KELLOCK, Superintendent.

Bombay, 1st January 1878.

TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE following Steamers will be despatched for the above ports, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta:—

Vessels.	Tons.	H.P.	Captains.	
INDUS	24??	500	S. W. Shallard	8th Jan.
LOMBARDY	2723	450	W. B. Hall	22nd Jan.
KHIVA	2609	450	G. Lee	5th Feb.

A Launch leaves the Company's Dock Head at Mazagon at 3 P.M. on the day of sailing.

For Passage &c., apply to

J. R. KELLOCK, Superintendent.

Bombay, 1st January 1878.

TO KING GEORGE'S SOUND, ADELAIDE, MELBOURNE, AND SYDNEY, CALLING AT COLOMBO AND GALLE.

THE following Steamers will be despatched for the above ports:—

Vessels.	Tons.	H.P.	Captains.	
TANJORE	2263	450	W. P. Fentiman	4th Jan.
SIAM	3000	500	O. N. Hector	1st Feb.

A Launch leaves the Company's Dock Head at Mazagon at 3 P.M. on the day of sailing.

For Passage &c., apply to

J. R. KELLOCK, Superintendent.

Bombay, 1st January 1878.

P. & O. S. N. COMPANY.

SPECIAL THREE-MONTHLY RETURN TICKETS.

TO suit the convenience of Government Officials and others taking PRIVILEGE LEAVE, the Company has arranged to issue from this date RETURN TICKETS available for THREE MONTHS (counting from the date of sailing to the date of arrival) at the following REDUCED RATES:—

Bombay to Brindisi or Venice and back (including transit through Egypt) .... Rs. 950
Ditto with the option of travelling ONE way *via* Southampton .... ,, 1,000

J. R. KELLOCK, Superintendent.

Bombay, 15th December 1877.

AUSTRO-HUNGARIAN LLOYD'S STEAM NAVIGATION COMPANY.

REGULAR LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE, via SUEZ CANAL.

THE Company will despatch the following [illegible]

Vessels.	Captains.	Disp. Tons.	H.P.	
S.S. POLLUCE	G. Ragusin.	[illegible]	250	on 19th Jan. 1878.
S.S. ACHILLE	F. Forti.	3500	400	on 5th Feb. 1878.
S.S. CASTORE	G. Marussig	3787	250	on 24th Feb. 1878.
S.S. ETTORE	C. Lazarich.	3500	400	on 25th Mar. 1878.

All Steamers carry Surgeon and Stewardess.

Rates of Passage-money (exclusive of Wines and Spirits, which can be had on board at moderate prices) as under:—

	1st Class.	2nd Class.	Deck.
To Trieste	Rs. 450	Rs. 350	Rs. 180 0
To Port Said	,, 320	,, 255	,, 131 0
To Suez	,, 300	,, 240	,, 122 8
To Aden	,, 170	,, 130	,, 66 0

No cargo will be received on board after sunset on the day previous to sailing.

THROUGH TICKETS FROM TRIESTE TO LONDON

Via Vienna, the Rhine, Ostende or Calais and Dover, are granted by the Undersigned at

	Via Calais.	Via Ostende.
First Class, Trieste to London	£12-3	£11-18
Second Class, Trieste to Cologne First Class, Cologne to London	£9-19	£9-14

Travellers with through tickets are allowed lbs. 55 free luggage.

Tickets are available for two months from the date of departure from Trieste.

For further particulars, and for Freight and Passage, apply to the Company's Office.

J. JANNI.
Agent A. H. Lloyd's S. N. Company.

28, Bombay Green, November 21, 1877.

NOTICE.—ANCHOR LINE, INDIAN SERVICE.—CONSIGNEES of CARGO, per S. S. MACEDONIA, are hereby informed of this Steamer's ARRIVAL from GLASGOW and LIVERPOOL, and are requested to present their BILLS of LADING, and to TAKE DELIVERY of their respective GOODS without delay.

W. & A. GRAHAM & Co., Agents.

CONSIGNEES of CARGO per S. S. CLIVE, Captain Prowse, arrived from LIVERPOOL, are requested to PAY FREIGHT and send their BILLS of LADING and DELIVERY ORDERS for our inspection and countersignature and TAKE DELIVERY of their respective GOODS. No claim for damage, or short delivery, will be admitted, under any circumstances, unless passed by the Captain, before the departure of the vessel.

DAVID SASSOON & Co.,
Agents S. S. Clive.

Bombay, December 27, 1877.

NEW ADVERTISEMENTS.

Now Ready,

THE BOMBAY CHRISTIAN ALMANAC FOR 1878,

(Illustrated 64 pp. Quarto.)

Price 8 annas. Postage 2 annas.

Apply to SUPERINTENDENT Bombay Tract and Book Society, Bombay; or to the Caxton Printing Works, Medows Street, Bombay.

DISSOLUTION OF PARTNERSHIP.

THE interest and responsibility of MR. DADABHOY HORMUSJEE in the Firm of JAMSETJEE MERWANJEE, Coal Merchant, CEASED FROM THIS DATE, the 1st day of January, and all debts and outstandings due to and from the said Firm will be recovered and paid by the undersigned Jamsetjee Merwanjee, who will from this day continue and carry on the said business on his own account.

Dated this 1st day of January 1878.

JAMSETJEE MERWANJEE,
DADABHOY HORMUSJEE.

TO BE LET, a FURNISHED RESIDENCE in Elphinstone Circle. Rent Rs. 200. Apply to

E. W. FLOWER, House Agent.
4, Hummum Street.

TO BE LET, a FURNISHED RESIDENCE in the Fort open on all sides. Rent Rs. 125. Apply to

E. W. FLOWER, House Agent.
4, Hummum Street.

TO BE LET, the OFFICES in Hummum Street vacated by Messrs. Greaves, Cotton and Co. For Rent and other particulars, apply to

E. W. FLOWER, House Agent.
4, Hummum Street.

TO BE LET, a SHOP in Hummum Street, vacated by Mr. Louis Frank. For Rent, &c., apply to

E. W. FLOWER, House Agent.
4, Hummum Street.

TO BE LET, a SHOP in Elphinstone Circle, vacated by Messrs. Radelia & Co. For rent, &c., apply to

E. W. FLOWER, House Agent.
4, Hummum Street.

TO BE LET, a BUNGALOW in Nesbit Lane, Byculla, at present in the occupation of Mrs. Stor-rar. Rent Rs. 100. Apply to

E. W. FLOWER, House Agent.
4, Hummum Street.

TO BE LET, a BUNGALOW on the Mazagon Road, vacated by C. Goodburn, Esq. Rent Rs. 100. Apply to

E. W. FLOWER, House Agent.
4, Hummum Street.

TO BE LET, a BUNGALOW in Colaba. Rent Rs. 90. Apply to

E. W. FLOWER, House Agent.
4, Hummum Street.

COPPER-PLATE PRINTING, ENGRAVING, &c.

VISITING CARDS, Invitation Cards, Wedding Cards and Envelopes, Cheques, Bills of Lading, Office and Bank Seals, Seals & Stamping Envelopes, &c., engraved to order at moderate prices.

Specimens may be seen at the "Bombay Gazette" Office.

NEW ADVERTISEMENTS.

THIRD ANNUAL PUBLICATION.

NOW READY,

MACLEAN'S GUIDE TO BOMBAY AND BOMBAY DIRECTORY FOR 1878.

PRICE Rs. 5; *With Postage*, Rs. 5-2.

Printed and published at the *Bombay Gazette* Office.

PART I.

HISTORY, STATISTICS AND DESCRIPTION.

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View of the Queen's Statue.
Map of Bombay.
Map of India.
Almanack, 1878.
Geography and History of the Island.
Population.
Trade and Industry.
Government and Revenue (Imperial, Provincial and Municipal).
Descriptive Account of Bombay and the Principal Objects of Interest in and about the City.
Descriptive Account of the Principal Festivals held in Bombay.
Excursions from Bombay.
Movements of the Mail Steamers of the P. and O. S. N. Co., during 1878 (Outward Route).
Do. (Homeward Route).
Through Routes and Fares from Bombay to Places in India and Abroad.
G. I. P. Railway.
B. B. and C. I. Railway.
Through Train from Bombay to Ahmedabad, &c., and *vice versa*.
Through Train between Bombay and Madras.
Through Train between Madras and Bombay.
Through Train between Bombay and Calcutta.
Through Train between Calcutta and Bombay.
Through Trains from Bombay to Delhi, Lahore and Mooltan.
Through Trains from Mooltan, Lahore, and Delhi to Bombay.
Steam Navigation Companies.
Fares for Shigrams, Buggies, Cabs, etc.
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PART II.—BOMBAY DIRECTORY.

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Bombay Volunteer Rifles.
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Ecclesiastical Establishment.
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Indian Money Table.
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Leading Mercantile Firms in Bombay.
Miscellaneous Professions and Trades.
Public Offices and Institutions.
Fort Street Office Directory.
General Street Directory of European Inhabitants.

NOTICE.—HALL LINE OF STEAMERS—CONSIGNEES of CARGO, per S. S. TRENTHAM HALL, are hereby informed of the Steamer's ARRIVAL from LIVERPOOL, and are requested to present their BILLS of LADING, accompanied by delivery orders, and to TAKE DELIVERY of their respective GOODS without delay.

ALL persons having CLAI[illegible] Estate of the late Colonel C. A. [illegible] are requested to send them to the unders[illegible] weeks from this date, after which no claims [illegible]

E. L'ESTRANGE, L[illegible]
President Committee

Poona, December 31, 1877.

against the
E, Bombay S. C.,
ned within three
will be received.
-C. I.,
of Adjustment.

WE have THIS DAY REM[illegible] OFFICE to No 1, Forbes Street.

GREAVES, COTT[illegible]

Bombay, January 1, 1878.

OVED our
ON & CO.

THE Office of the EMPRESS [illegible] and WEAVING COMPANY, LIMITED, [illegible] been REMOVED to No. 1, Forbes Street.

GREAVES, COTTON
Secretaries a[illegible]

Bombay, January 1, 1878.

SPINNING
as THIS DAY
& CO.
d Managers.

THE Office of the DHOLLERA [illegible] and GINNING COMPANY, LIMITED, ha[illegible] been REMOVED to No. 1, Forbes Street.

GREAVES, COTTON & [illegible]

Bombay, January 1, 1878.

PRESS
HIS DAY
nagers.

UNIVERSAL LIFE ASSURA SOCIETY.

ESTABLISHED 1834.

NEW RATES and CONDITIONS LIFE ASSURANCE IN IN come in force from 1st January 1878.

Liberal reduction in premiums on both participating and non-participating Policies issued on and after above date.

For particulars, apply to

FORBES & Co.,
Ag

Bombay, 29th December 1877.

NCE
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ating the

EDULJEE PESTONJEE,

SOLE APPOINTED AGENT FOR MESSRS. CHUBB AND S
CHUBB'S BOX AND LOCK MART,
47, PARSEE BAZAAR STREET, FORT, BOMB
ESTABLISHED 1847.

LOCKS,
PADLOCKS,
ESCUTCHEONS,
CASH BOXES,
PAPER BOXES,
DESPATCH BOXES,
FANCY WALKING STICKS,
TRAVELLING LEATHER BAGS,
WROUGHT IRON KEY BOXES,
LARGE ROOM DOOR LOCKS,
WROUGHT IRON FIRE PROOF SAFES,
JOHN JONES' GOLD AND SILVER WATCHES,
McCABE'S GOLD AND SILVER WATCHES,
18 CARAT GOLD ALBERT CHAINS,
18 CARAT GOLD PEN & PENCIL CASES,
15 CARAT GOLD SPRING RINGS,
15 CARAT GOLD SWIVELS,
KIRK ROSE SNUFFS,
PEBBLE SPECTACLES,
LEATHER PURSES,
PEN KNIVES,
SCISSORS,
LOCKETS,
&c.

HOLKAR & NEEMUCH STATE RAILWAYS.

NOTICE.

OPENING OF THE HOLKAR STATE RAILWAY THROUGH FROM CHORAL TO MHOW.

ON and after 1st January 1878, all kinds of Traffic will be BOOKED through to and from Mhow, Indore, Ujjain and other Stations on the Holkar and Neemuch State Railways.

Passenger trains will run in connection with the Great Indian Peninsula Railway Company's trains as under:—

Stations.		DOWN TRAINS.		
		No. 1 Mail.	No. 2 Mixed.	No. 3 Mixed.
Khandwa	Departure	A. M. 10-10	P. M. 6-30	..
Mhow	Arrival	P. M. 4-5	A. M. 2-0	A. M. ..
	Departure	4-23	..	7-40
Indore	Arrival	5-15	..	8-36
,,	Departure	5-25	..	8-50
Ujjain	Arrival	8-5	..	Noon. 12-0

Stations.		UP TRAINS.		
		No. 1 Mail	No. 2 Mixed.	No. 3 Mixed.
Ujjain	Departure	A. M. 7-20	Noon 12-55	..
Indore	Arrival	10-6	P. M. 4-0	...
	Departure	10-14	4-13	..
Mhow	Arrival	11-8	5-15	..
,,	Departure	11-38	..	A. M. 2-0
Khandwa	Arrival	P. M. 5-32	..	9-20

The No. 1 Down Mail leaves Khandwa 31 minutes after the advertised arrival time of the G. I. P. Railway Co.'s Down Mail from Bombay, at Khandwa.

The No. 2 Down Mixed leaves Khandwa 35 minutes after the advertised time of arrival of the G. I. P. Railway Co.'s Up Mail from Jabalpur.

The No. 1 Up Mail arrives at Khandwa 53 minutes before the advertised time of departure from Khandwa of the G. I. P. Railway Co.'s Up Mail from Jabalpur.

The No. 3 Up Mixed arrives at Khandwa 45 minutes before the advertised time of departure from Khandwa of the G. I. P. Railway Co.'s Mail Train to Jabalpur from Bombay.

The RATES and FARES between Khandwa and all stations on the Holkar and Neemuch State Railways can be ascertained at any Railway station.

By order,
W. E. HART,
Assistant Traffic Superintendent.

Mhow, December 29, 1877.

PRESENTS.

LADIES.

Gold Bracelets.
Gold Brooches.
Gold Lockets.
Gold Suites.
Sets of Earrings.
Jewelled Rings.
Fans.
Chatelaines.
Work Baskets.
Lady's Companions.
Photo Frames.
Albums.
Envelope Cases and Portfolios.
Waist Bags.
Scent Bottle Cases.
Glove and Handkerchief Boxes.
Church Services.
Hymn Books.
Silver Card Cases.
Ivory Card Cases.
Dressing Cases.
Writing Cases.
Silver Thimbles.
Gold Thimbles.
Scent Bottles.
Bouquet Holders.

WEDDING.

Electro Plated Fruit Stands.
Cellarets.
Cruet Stands.
Tea and Coffee Services.
Sets of Napkin Rings.
Salts.
Glass Flower Vases.
Porcelain Vases.
Parian Statues.
Ice Buckets.
Travelling Clocks.
Ormolu Inkstands and Pen Rests.
Albums.
Card Trays.
Sets of Liqueur Bottles and Glasses.
Lamps.
Sets of Table Glass Ware.
Sets of Crockery Ware.
Dessert Sets.

CHRISTENING.

Sets of Silver Cup, Forks, and Spoon.
Silver Cups.
Silver Mugs.
Silver Knife, Fork, and Spoon.
Silver Bells and Choral.

GENTLEMEN'S.

Meerschaum Pipes.
Cigar Holders.
Cigar Cases.
Cigarette Cases.
Riding Whips.
Field Glasses.
Sets of Muffineers.
Automatic Lamps.
Cigar Lamps.
Photo Frames.
Gold Snuff Boxes.
Silver Snuff Boxes.
Pocket Books.
Courier Bags.
Spirit Flasks.
Dressing Cases.
Writing Cases.
Sets of Gold Studs.
Card Cases.
Carriage Clocks.
Watches.
Gold Alberts.
Gold Pencil Cases.
Silver Pencil Cases.
Gold Rings.
Scarf Rings.

TREACHER & CO., LIMITED,
BOMBAY, BYCULLA, & POONA.

INDIAN TEA EMPORIUM.

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The GUIDE, having a large circulation amongst Travellers, by Rail and otherwise, is a most effective medium for Advertisements.

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May be had at the Bombay Railway Terminus and of the following

AGENTS.

Bombay........Thacker, & Co.; Watson & Co.; Hormusjee Sorabjee, Bookseller; Refreshment Rooms, Apollo Bunder; Messrs. Cooper & Co.; Watson's Esplanade Hotel; Treacher & Co.; Badham & Co.; Asquith & Co.; Byculla Hotel; and Messrs. Atmaram Sagoon & Co.
Allahabad......Kellner & Co.
Bhosawul......Railway Refreshment Room.
Calcutta........Wyman & Co.
Ceylon (Colombo) "Ceylon Observer," Office.
Deolalee........Cursetjee Dossabhoy.
Jubbulpore ....Kellner & Co.
London ....G. Street, 30, Cornhill; Gordon and Gotch, St. Bride Street, Ludgate Circus, E. C.
Madras ....Higginbotham & Co.; Gantz Brothers, Adelphi Press, 7 and 8 Mount Road; and Railway Station, Raichore.
Ootacamund....."Neilgherry Courier" Office.
Poona ....Treacher & Co., Philip & Co., and Royal Family Hotel.
Shahabad ......Refreshment Room.
Secunderabad ..Cursetjee & Co.

OPINIONS OF THE PRESS.

(*Madras Athenæum.*)

The issue of this Guide for the current month (August, 1877,) is a complete and well got up as the previous numbers. It contains information of inestimable value to travellers by railway—and, indeed, to all travellers in India. The well executed coloured map of India is a very useful addition to the Guide. The completeness and variety of the contents of this publication reflect the greatest credit on those who had the arduous duty of collecting so much correct information.

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines, Re. 1; each succeeding line 8 As. No trade advertisements are admitted under this scale.

WANTED, by a YOUNG LADY, a SITUATION as TEACHER, Nursery Governess or Companion. Apply to M. N., care of this paper.

SEWING-MACHINE (hand) [illegible]

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CUTLER, PALMER & CO., WINE MERCHANTS AND REGIMENTAL AGENTS.

Established in 1815.

HER MAJESTY THE QUEEN and EMPRESS OF INDIA, through her professional taster honour our Firm with her commands. Here in Bombay, where we have traded continuously for years, our Brand is as well known as in Europe. In many varieties of style are our SHERRIES *dry, very dry, medium dry, golden*, &c., &c., and at following prices:—

Rs. 17-8, 20-8, 21-8, 22-8, 24-8, 25-8, 27-8, 28-8, 36-8, 38-8.

Our CLARETS and BURGUNDIES enjoy a WORLD-WIDE RE[illegible]TION; our Home Partners se[illegible] able Wine for this *trying cli*[illegible] from growths best approved [illegible] critical judgment. We offe[illegible] DEAUX at the following pric[illegible]

Rs. 11-8, 12, 14-8, 16-8, 1[illegible] 24-8, 27-8, 32-8,—17-8 [illegible] 26, 32, 39.

Our own and ou[illegible] CHAMPAGNE, shipped [illegible] many styles, *dry, very dry, extra-cuvee*, and *medium* to *ordinary*, is not excelled by any. We challenge a test comparison.

Prices—Rs. 23-8, 25, 32, 42, 49, 50.

Our PORTS are secured by us from EMINENT GROWERS. Our Indian experience enabling us to determine with accuracy the most suitable, and Invalids may rely upon our judgment.

Prices—Rs. 19-8, 22-8, 23-8, 26-8, 36-8.

[illegible] GERMAN WINES—STILL [illegible]—are procured from Houses of known repute—the quality as suitable for India is determined by Home Partners' experience.

Prices—Rs. 19-8, 25, 26-8, 30-8, 34, 40-8, 48-8—30, 32, 42.

Our Own well-known COGNACS need not be more particularly mentioned, they are simply *excellent, old* and *mature*—but to provide for varieties of taste, we keep other FIRST CLASS BRANDS. Our prices are

Rs. 18, 21, 23, 25-8, 27-8, 31, 34.

Our CORDIALS are *genuine*. We ship none of British Manufacture. We have only those varieties MOST IN DEMAND at prices

Rs. 18, 20, 22, 23, 25-8.

We supply the above described Wines in QUARTS and PINTS—some in JARS of *one, two,* and *four* ga[illegible] Particulars *free* by post. W[illegible] WOOD we keep in [illegible] on application.

MINERAL WATERS.

We have TWO of the [illegible] KNOWN and MOST HIGHLY [illegible] of, the "APO[illegible]" [illegible] "BELTHAL." [illegible] advertisements.

BASS' CHAM[illegible]

None superior to it [illegible] This assertion is really [illegible] for a trial order. See separate advertisement.

Prices—Rs. 5-12 for one do[illegible]
,, 4-0

GUINNESS' ST[illegible]

Bottled with patented [illegible] to secure condition. [illegible] advertisement.

Prices—Rs. 5-12 per one do[illegible]
,, 4-0 ,, ,,

Confident in the quality [illegible] *ous* LIQUORS, *we under*[illegible] RISKS OF RETURN.

Our REPORT of the [illegible] now being DISTRIBUTED. We [illegible] the expression of thanks for [illegible]

COMMERCIAL INTELLIGENCE

MONDAY EVENING, 31st Dec. 1877.

The hopeful feeling apparent on Saturday has given place to-day to the old state of uncertainty, consequent on the political news received this afternoon, and people will be glad of the excuse of the next two days' suspension of business to avoid active operations. Moreover, the home markets will be closed until Wednesday, which will be an additional inducement to hold aloof.

Saturday's London telegrams of course all bore evidence to the same improvement which was apparent here, and unless the political position alters in the interval, we may look for less encouraging advices on Thursday morning. Consols had advanced from 94¾ to 94⅞ and French Rentes from 108 to 108½, and Cotton in Liverpool closed steady at previous prices, with sales 8,000 bales. As regard this staple, however, the American receipts exercise almost as important an influence as political matters, and as the figures continue large, the depressing effect will be all the greater.

Saturday's New York telegram still quotes ready Mid. Upland at 11¼ cents, March shipment at 11¼ cents per lb. The Receipts at the Ports to date are as follows:—

	1877.	1876.	1875.
Saturday's Receipts	29,000	21,000	16,000
Total since 1st Sept.	2,375,000	2,575,000	2,350,000

The deficiency as compared with last year is thus reduced now to 203,000 bales, and as the corresponding week to this last year only gave a total of 115,000 bales, the difference will probably be further materially reduced by Friday.

The London General Produce Markets on Sunday were all unchanged, and Wheat was partially 6d. per quarter higher to arrive, but Seeds, with the exception of Calcutta Rapeseed, were lower, Calcutta Linseed by 6d. per quarter to arrive and 1s. 3d. on the spot. Bombay Linseed and Rapeseed both 6d. per quarter down ex-Warehouse.

Indian Exchange Bank Shares were unmoved on the week with the exception of a decline of 10s. per share in chartered. Enfaced Rupee Paper remains the same, Fours 81, Fours-and-a-half 82, Fives-and-a-half 89½. Bar Silver is still quoted by Reuter at 54½d. per oz., equivalent to about 1s. 8 11-16d. per rupee.

The Bank of Bombay return for the week ending on Saturday shows the following alterations:—

[illegible]blic Deposits at H. O.	Inc.	5,28,341
Do ,, Branches	Inc.	16,439
[illegible] Deposits	Dec.	2,42,495
[illegible]	Dec.	6,99,600
[illegible] Discounted	Dec.	6,52,832
[illegible]with Correspondents	Inc.	2,8[illegible],565
[illegible]d Currency Notes	Inc.	13,12,763

[illegible]her addition brings the cash balance [illegible]ge figure of 276 lacs, and the pro[illegible] the increase will still go on for some [illegible] whether the directors will make [illegible] in their official rates of discount [illegible] to say. To take the outside market [illegible] per cent. per annum should be the [illegible] at the moment, but it is quite [illegible] the directors may prefer to wait [illegible] for an improvement in the demand for [illegible] to making a further reduction so close [illegible] busy season.

[illegible] EXCHANGE to-day has [illegible] little actual business has been [illegible] tendency has been decidedly [illegible] of 1-16d. per rupee may [illegible] Saturday's figures. We call:—

Bank Bills,	[illegible]	1s. 8 11-16d.	per Rupee
Do.	,, 6	1s. 9	,,
Credits	,, 3	1s. 9 1-16d.	,,
Documents	,, 3	1s. 9½.	,,

On Calcutta we have not heard of anything being done, and rates are nominally unaltered; a remark which applies equally to GOVERNMENT [illegible].

The [illegible] MARKET remains closed for the holidays up to Thursday morning.

COTTON to-day opened very firm at in some cases an advance of Re. 1 to Rs. 2 per candy on Saturday's prices, but buyers from the first showed little disposition to pay the advance, and since the receipt of the further political [illegible] have become quite nominal. We quote for New Cotton, January delivery:—

[illegible] Hingunghaut	Rs. 214	per candy F. P.
[illegible]	,, 209	,,
[illegible]	,, 209	,,
[illegible]	,, 197	,,
[illegible]	,, 193	,,

[illegible] are quiet and unaltered.

WHEAT is in active demand at slightly firmer rates. Mixed Rs. 32 to Rs. 35 and Best White Rs. 30 to Rs. 41 per candy.

FREIGHTS for Liverpool are nominally firmer, consigners holding out for £1-8-9 to £1 [illegible] ton for ready shipment, but there [illegible] number of unemployed steamers near at hand, and shippers seem inclined to hold off for lower rates. [illegible] are still out of inquiry.

[illegible] GOODS are quiet, but a moderate business is doing from first [illegible] at about previous rates. [illegible] the demand running [illegible] leading makes of White goods.

COALS are unaltered, no fresh business reported.

BANK OF BOMBAY.

[illegible] of the affairs of the Bank of Bombay on the [illegible] December as compared with the statement issued on the 22nd December:—

LIABILITIES.	22nd Dec. Rs.	29th Dec. Rs.
Proprietors' Capital	1,00,00,000	1,00,00,000
Reserve Fund, invested in Government Securities	21,00,000	21,00,000
Public Deposits at Head Office	56,26,865	61,[illegible],106
Do. do. do. at Branches	11,95,419	12,11,858
Other Deposits	2,52,14,291	2,49,71,796
Post Bills	52,353	51,004
Cash Credits, undrawn	6,01,725	5,77,321
	4,[illegible],99,623	4,50,62,777
ASSETS.		
Government Securities	29,54,577	29,54,577
Cash Credits, on Security of Government Paper, Bullion, and Merchandise	15,44,018	15,75,332
Loans on Security of do. do.	47,05,648	40,00,048
C[illegible] Accounts, overdrawn	1,483	1,473
Bills Discounted	81,84,909	75,32,077
Sta[illegible]	3,533	3,487
Dea[illegible] Stock … Rs. 5,30,293		
Amo[illegible] applied in reduction ,, 1,75,000	3,55,293	3,55,293
Bullion	2,20,583	2,20,583
Cash [illegible] with Correspondents	4,94,219	7,73,784
Cash and Currency Notes	2,69,22,569	2,78,35,123
	4,47,90,623	4,50,62,777

SHIPPING INTELLIGENCE, AND LISTS OF PASSENGERS BY SEA.

THE B[illegible] 527 tons, Captain Freeman, will sail [illegible] in ballast.

THE B[illegible] tons, Captain E. Mosher, will sail to-day for Moulmein, in ballast.

THE [illegible] Captain J. W. Buchanan, [illegible] in ballast and five deck [illegible] sailed yesterday [illegible] passengers.

THE [illegible] tons, Captain G. [illegible], via the Suez [illegible] with [illegible]

[illegible] with [illegible] hundred and six deck [illegible]

[illegible]

THE [illegible] CHANGPOOTH?, 896 tons, Captain James Far[illegible], arrived yesterday from Persian Gulf [illegible] with a general cargo, and fifty-five deck [illegible]

[illegible], 1,495 tons, Captain Evans, [illegible] on the 29th instant from [illegible] brought a cargo of 1,730 tons [illegible] consigned to Mr. Merwanjee Nus[illegible]

[illegible] AFRICA, 1,318 tons, Captain [illegible] arrived in harbour yesterday from [illegible] Kurrachee, with a general cargo, [illegible] passengers:—Major Sandeman, [illegible] Surgeon Major Hayden, M J. [illegible] passengers.

[illegible] TRENTHAM HALL, 1,358 tons, [illegible] arrived in harbour on the 29th [illegible] 2nd via the Suez Canal, [illegible] 1,551 packages piece [illegible] bundles iron hoops [illegible] 47 cases clocks, [illegible] boxes tinned [illegible] 15 packages [illegible] ware, [illegible] 1,527 [illegible] spelter, and many [illegible] The vessel is consigned to [illegible] W. & A. Graham & Co.

ANCHOR LINE s. s. MACEDONIA, 1,460 tons, [illegible] J. Mackay, arrived in harbour on the 29th [illegible] from Glasgow, via Liverpool, Gibraltar, and [illegible] Canal. The Macedonia brought the following [illegible] —817 packages piece goods, 242 bales twist, [illegible] 22 iron plates, 4,512 bundles iron hoops, [illegible] and 3,251 bundles iron, 115 cases wire, 5 [illegible] 6 cases brass, 20 cases champagne, 9 bales [illegible] sewing machines, 150 casks and 100 [illegible] 50 kegs nails, 5 cases umbrellas, 10 [illegible] packages tobacco, and many packages [illegible] The vessel is consigned to Messrs. [illegible] Graham and Co.

ARRIVALS.

Vessels.	[illegible]	From
[illegible]	[illegible]	[illegible]

DEPARTURES.

Dec.	Vessels.	Commanders.	Destination.
29	[illegible] G. Kwangtung (s)	Campbell	Aden.
31	W. H. Atkinson (s)	Harland	Marseilles.
	Gwalior (s)	Babe[illegible]	Southampton.
	Benledi (s)	Buchanan	Singapore.

The following vessels obtained their port clearances yesterday:—

Steamer Assiria, Bossell, to Genoa.
Steamer Akola, Hay, to Coast and Kurrachee.
Barque Sheila, Mosher, to Moulmein.
Barque Chatanooga, Freeman, to Alleppy.

The following vessels were entered out for loading yesterday:—

Steamer Macedonia, to Liverpool.
Steamer Trentham Hall, to Liverpool.
Steamer Abyssinia, to P. Gulf via Kurrachee.
Ship Maggie E Reed, to Calcutta.

The Official Returns of the Bombay Custom House show that in 1877 Messrs. Cutler, Palmer & Co. cleared from Bond the following:—

Cases.		Im. Galls.
9,146	Brandy	18,292
30	Hhds. Brandy	[illegible]
1,867	Sherry	3,334
24	Qr. Casks	648
17	Hhds. Sherry	918
5	Butts. Sherry	540
2,153	Clarets	4,306
19	Hhds. Claret	874
245	Burgundy	490
333	Still Hock	666
60	Hock Nonpareil	120
44	Sparkling Burgundy	88
596	Champagne	1,192
136	Champagne in Hamper	272
160	Moselle Sparkling	320
899	Port Wine	1,798
17	Orange Bitter	34
25	Stein-Wein	50
191	Whiskey	382
196	Old Tom Gin	392
1	Hhd. Gin	60
81	Rum	162
122	Geneva	244
372	Cases Schnapps	744
48	Liqueurs	96
105	Casks Guinness' Stout	210
43	Casks Cooper	258
952	Casks Bass Beer Bull-Dog Brand	5,712

DAILY EXPORTS.—DECEMBER 31.

FOR LIVERPOOL.

Macedonia s—356 cwts wheat, Ahmed Hajee Essa.
Trentham Hall s—100 bales cotton, Peel, Cassels and Co; 60 bales wool and 20 bales rags, Gocaldass Toolseedass.

FOR LONDON.

Gwalior s—1 box gold bars, value Rs 55,000, The Agra Bank; 6 boxes silver coins, value Rs 11,950, Gunputrao Madhowrao; 1 cwts E teeth, Shuriff Durvesh; 8 cwts E teeth, Capoorchund Canjee.
Scotland s—282 cwts olibanum, Dhurrumsee Velljee; 4 bales skins and 20 bales hides, Mahamedbhoy Abdoola and Co; 5 bales hides, Currimbhoy Hassonbhoy; 4 bales hides, Versecbhoy Vully; 22 cwts hides, Allarukhiabhoy Sazun; 14 cases peacock feathers, D Mowjee.

FOR ANTWERP.

Tunis s—15,000 cwts linseed, Finlay, Scott and Co.

FOR HAVRE.

Scotland s—195 cwts B horns, C N Gomes and Co; 500 bales cotton, Killick, Nixon and Co.
Lady Clare s—200 bales cotton, Killick, Nixon and Co; 75 bales cotton, George Lockhart and Co.

FOR MARSEILLES.

W H Atkinson s—200 cwts linseed, Knoop and Co.
Gwalior s—3 cases shawls, W Nicol and Co.
Tartar s—7,5[illegible] cwts gingellyseed, Ewart, Latham and C[illegible]
Pleisheim s—750 cwts nigerseed, Megjee Poonjee.
Sumatra s—2,1[illegible] cwts gingellyseed, Finlay, Scott and Co.
Assiria s—2,100 cwts linseed, Knoop and C[illegible]

FOR GENOA.

Assiria s—150 bales cotton, Ralli Brothers; 403 cwts linseed, Knoop and Co.

FOR TRIESTE.

Sumatra s—200 bales cotton, Killick, Nixon and Co.

FOR VENICE.

Sumatra s—3[illegible] bales cotton, E. Spinner and Co.

FOR CALCUTTA.

Harald Haarfager s—220 bales cotton, Knoop and Co.

FOR HONGKONG.

Indus s—19 bales twist, E. T. Moolchund; 137 bales cotton, Currimbhoy Ebrahim; 2 bales cotton, B I S N Co; 37 bales cotton, Goolamhoosein Janmahamed.

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY, COLABA,

BOMBAY, 30th December 1877.

Means of observations taken at 6 a.m., 10 a.m., 2 p.m., 4 p.m. and 10 p.m.

Barometer corrected 32 deg. Fah.	29 881
Temperature of the Air	73·9
Wet Bulb Thermometer	65·8
Dew Point	61·4
Relative humidity of Air	0·657
Extent of cloudy sky (the whole sky clouded—8).	1·8
Maximum temperature of air (read at 6 p.m.)	79·4
Minimum do. do. (read at 9-30 a.m.)	69·0
General Direction of wind	N, NNE, NE, ENE, NNW, NW, WNW, NW, NNW, NNE.
Movement of wind in 24 hours	212.

MILITARY INTELLIGENCE

ARRIVALS.—DECEMBER 28.

Lee, Major, R E, on leave, from Satara.

DECEMBER 29.

Stansfield, Lieut. R A, on sick leave, from Secundrabad.
Smith, Captain, R A, on leave, Aurungabad.
Yates, Captain, 26th Bombay N I, on leave, from Po[illegible]
[illegible]dale, Major, Madras Staff Corps, from England.

DECEMBER 30.

Davidson, Major, R A, on leave, from Nusseerabad.
Cooke-Collis, Captain, 33rd Foot, to appear before a Medical Board, from Ahmednuggur.
Kelly, Captain, 56th Regt. on duty, from Deolalee.
Gahan, Captain, Madras Staff Corps, from England.

DECEMBER 31.

Chambers, Capt and Bt Major, 29th Bengal N I, from Nowgong Bundelkhand.
Nelson, Lieut., [illegible] 12th Lancers, from Secunderabad.
Bell, Major, 56th Regt., on duty, from Deesa.
Heden, Surg Major, on sick leave, from Hydrabad S[illegible]
[illegible] Surg., on sick leave, from Hydrabad.

DEPARTURES.—DECEMBER 29.

Stevens, Major, on duty, to Aden.

DECEMBER 30.

Smith, Captain, R A, from leave, to Aurungabad.
Bannerman, Col, 4th Bombay Rifles, to rejoin, to Satara.

DECEMBER 31.

Gregory, Major, 15th Hussars, on leave, to England.
Lee, Major, R E, on leave, to England.
Martin, Captain, 12th Lancers, to rejoin, to Secundrabad.
Moore, Dy Surg Genl, on duty, to Alibag.

THE NEW WARRANT OF PRECEDENCE,
WITH THE
SUPPLEMENTARY GRADED LIST,
Issued on the 1st November 1877.
In pamphlet form, price 8 as.
BOMBAY GAZETTE OFFICE.

MADAME CARLOTTA TASCA

Begs to announce that she is prepared to receive pupils for the Pianoforte, Organ, and Harmony. Communications may be addressed, care of Messrs. SOUNDY and Co.

MR. ALFRED PLUMPTON

Begs to announce that he is prepared to receive pupils for Singing, Piano, Harmonium, Violin and Harmony. Communications may be addressed, care of Messrs. SOUNDY and Co.

POLITICAL DEPARTMENT.

NOTICE.—GENTLEMEN INVITED to the private Durbar to be held in the Council Hall of the New Secretariat on the 1st January 1878 who have the private entreé will enter at the main staircase. All others invited will enter at the North door and go out at the South door.

By order of His Excellency the Governor in Council,

JOHN JARDINE,
Acting Secretary.

Bombay Castle, 31st Dec. 1877.

J. J. L. & B. DAVIS,
SURGEON DENTISTS,
7, RAMPART ROW, FORT, BOMBAY.

PAINFUL and aching Teeth medically treated and filled, thereby avoiding extraction and rendering them perfectly sound and useful for mastication. N.B.—Charges strictly moderate.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RS. THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

BIRTHS.

DRUMMOND—December 29th, at Ahmedabad, the wife of Colonel Drummond, 1st Grenadier Regiment, N. I., of a son.

JONES—December 22nd, at Calcutta, the wife of Colonel Jenkin Jones, R. E., of a son, still-born.

DEATHS.

MILES—Jan. 1st, at Byculla, George Roslyn Miles, aged 44. Funeral starts this evening from Dr. Blaney's bungalow at Byculla. All friends are invited.

OTHER PRESIDENCIES.

BIRTHS.

COLDSTREAM—December 23rd, at Jullundhur, the wife of W. Coldstream, C.S., of a son.

FERGUSSON—December 27th, at Calcutta, the wife of J. F. Fergusson, Esq., of a son.

FORREST—At [illegible], on Xmas Day, the wife of Elton Forrest, [illegible]

SKIPWITH—December 22nd, at Simla, the wife of Captain G. Skipwith, R. E., of a son.

STODDARD—December 19th, at Sibsagar, Upper Assam, the wife of W. [illegible] Stoddard, Esq., of a daughter.

MARRIAGES.

STEWART—CHAMBERLAIN—December [illegible], at St. John's Church, Calcutta, by the Rev. W. H. Bass, Mr. Charles A. Stewart, to Mary, daughter of F. Chamberlain, Esq., Architect, London.

BAND—SAUNDERS—[illegible] 19th, [illegible] Cathedral, Calcutta, by the Rev. W. Macarthy, Alexander Charles, son of the Rev. [illegible] Band, of [illegible], and nephew of [illegible] Cockburn, [illegible] Justice of England, to Marion [illegible] R. Saunders, Esq., of Croydon, Surrey.

DEATHS.

[illegible]—At [illegible] on Christmas Eve, of small-pox, [illegible] loved wife of Lieut. [illegible] M. B. God[illegible]

[illegible] Alice Maude, the beloved [illegible]

For Sale at this Office,
MAPS OF THE SEAT OF WAR.

No. I.
COLOURED MAP
OF
TURKEY IN EUROPE
WITH BESSARABIA.
Size 20¼ by 13½ inch.
PRICE—MOUNTED ON CLOTH, RUPEE 1-6; WITH ROLLERS, Rs. 1-8.

No. II.
MAP OF TURKEY IN ASIA.
Size 23¾ by 16 inch.
PRICE—To Subscribers to this Journal...Rs. 0 4
To Non-Subscribers ... 1 0
Mounted on Cloth ... 8 As. extra.
,, ,, with Rollers. 10 ,,

All MONEY ORDERS, CHEQUES, and other Remittances sent to this office should be made payable to the "Proprietor of the *Bombay Gazette.*"

The Bombay Gazette

TUESDAY, JANUARY 1, 1878.

THE British Government has shown a proper spirit in accepting without delay the Russian challenge, and intimating that any attempt on the part of a Russian army to occupy Constantinople, even if only provisionally, will bring England into the field. The reply of England is worded cautiously, in accordance with the traditions of English diplomacy, which has never condescended to use the language of bluster; but its meaning is clearly understood at St. Petersburg, and the immediate publication there of the semi-official note announcing that England means to bar the way against the victorious arms of Russia would seem to have been designedly made by the Imperial Government in order to arouse the passions of the nation and make them eager for a war in which England must fight without allies. The refusal of English mediation points to the same conclusion; and the English Ministry has now gone so far that if Russia persists in refusing to give a pledge not to occupy Constantinople, friendly relations between the two countries must be broken off. If Constantinople is to be saved, the advance guard of the British troops should land on Turkish soil before the end of January; for, while diplomatists are negotiating, the Russian army is pressing eagerly towards the Turkish capital. We presume that further communications will pass between the Courts of London and St. Petersburg, and that a final demand will be made by England for the pledge which Russia is disinclined to grant; but, unless the Emperor Alexander gives way at the last moment, it is unlikely that a rupture can now be prevented; and a declaration of war may be issued even before the British Parliament meets. The order given to the Channel Squadron to prepare for sea by the 19th inst. is significant of the serious turn affairs have taken. If war be declared, this squadron will be wanted to guard the approaches to the Baltic.

WE rise from the perusal of Sir John Strachey's stupendous Budget speech with feelings of admiration for the courage and dexterity of a Finance Minister who can make use even of a Famine to further his own plans, and who in a season of general distress can deliberately propose to levy a new tax on personal property from the payment of which all Government servants are to be exempted. We will attempt to state as briefly as possible the gist of Sir John Strachey's interim Budget, and leave our readers to judge for themselves if these accusations are not well founded. The total cost of the famine of 1876-77 is now estimated at £9,250,000, being four millions in excess of the amount already borrowed to meet th[illegible]. This excess will also be raised [illegible] Famine of 1874. Adding the cost of the [illegible] total addition to the £6,750,000, [illegible] of £16,000,000. Sir John [illegible] Strachey assumes that, if this amount be spread over ten years, a fair approach is thus made to the average expenditure which will be required in India to cover relief expenditure and loss of revenue on account of Famines. Hence, he argues, in order that he may not find it necessary to raise any more Famine loans, he must increase the ordinary yearly revenue by £1,500,000. He has already secured £700,000 of this amount by those measures of decentralisation which he introduced last April, and which have resulted in the addition of £300,000 to the local taxation of Bengal, and "a relief of some £400,000 "without any addition to the burdens of the "people." We are sceptical as to the exactness of this latter statement. The North-West Provinces and the Punjab must be more fortunate than Bombay, if the progress of a decentralisation which cuts down the resources of the Provincial Governments for the gain of the Imperial Treasury, leaving the deficiency to be made good by better administration or fresh taxation, has not resulted in an increase of their local burdens. In this Presidency, the Provincial Government has been driven to put tolls on all its roads in order to get money, and now, since the extension of decentralisation announced last year, it has brought before the local Legislative Council an Abkari Bill which deals very harshly, and as we think unjustly, with private interests in Salsette, and which will take away from the Bombay Municipality—who were also heavy sufferers by former measures of decentralisation—an income worth Rs. 1,65,000 a year. And yet Anglo-Indian statesmen expect us to be grateful for the results of such financial jugglery! However, it is some comfort to think that Sir John Strachey has got so much money, and that he only wants £800,000 more for Famine purposes. He now anticipates that the Licence Tax and the new cesses on land in Hindustan will yield this amount.

Sir John Strachey has satisfied himself that the cost of Famines should be paid for by the agricultural and commercial classes only. We confess that, so far as the land is concerned, we do not understand his reasoning, as the fact that for a whole year the earth has remained barren should, one would think, be an argument for diminishing instead of increasing the land revenue taken by the State. Sir John has, indeed, [illegible] "in some "parts of the Bombay Presidency the land "revenue is already so high that it would "be a measure of very doubtful expediency "to impose new direct taxation affecting the "classes interested in the land;" and it would seem, therefore, that he cannot approve Sir R. Temple's refusal to remit any portion of the land revenue for 1877 in the Deccan. But he thinks that the occupiers of land in Hindustan and the Punjab, being more lightly assessed, are fair game; and he falls back on the old fallacy that the land revenue they pay is not a tax, but rent, and that therefore it is justifiable to make them pay taxes besides. Apparently, he does not perceive that, if the land revenue be rent, the State is bound to fulfil the common obligations of a landlord, the chief of which is the construction of permanent improvements. The land in India has been impoverished for ages because the rulers of the State have drawn the rent, and spent it on wars or luxury instead of devoting it to its proper purpose. The English Government has followed the example of its predecessors in this respect; for, though it has constructed many splendid public works, none of these are a free gift to the farmers of the land who pay the rent, but all are expected to return a fair percentage on the capital invested in them. It follows that the land is already more than sufficiently taxed, and that Sir John Strachey, in imposing new burdens upon it, is only following the easy downward path which has had irresistible attractions for so many Indian financiers. Sir John, however, is determined that the trading classes shall not escape this time. They have, he says, thriven on the distress of the tillers of the land, and it is right they should contribute something to the Imperial [illegible] new taxation [illegible] who have profited by the Famine should pay for it, why does not Sir John Strachey,—who allows that business has been ruined in Bombay, though he de[illegible] that was not the fault of the Government of India,—exempt Bombay traders from payment of the Licence Tax? But no; everyone in trade must pay the tax. The only persons to be exempted are those belonging to "one class which does not share in the "general prosperity, or which shares very little "in it, the class which depends on fixed "incomes for its support." If our interpretation of this passage in the speech is correct, and if Sir John Strachey really means to leave the incomes of Government servants drawing large incomes untouched, he is doing an iniquitous and impo[illegible] and setting a precedent of evil augury. H[illegible] theory of taxation is utterly wrong in principle. It is founded on the assumption th[illegible] classes should be taxed for special objects, and that all classes should not be invited to make a common effort to accomplish a national purpose. Contrast his partial scheme with the magnificent appeal of Lord Lytton to "every Englishman, "whether in public or in private life, to facili"tate the arduous task which England has "undertaken on behalf of India and her own "character." Yes, my Lord, we are perfectly willing to pay our share, but don't you think that the example should be set by those English officials whose salaries, fixed originally on such a scale as would, it was thought, keep public servants out of temptation at a time when great fortunes were made in trade, remain undiminished now that the profits made in business are in comparison quite insignificant?

We have said nothing yet about the increase of the salt duties in Bombay and Madras, because this new tax is not levied on account of the Famine, but in order to supply the greater part of the margin of £500,000 of revenue over expenditure which the Secretary of State says should be estimated for every year. Is it not [illegible] extraordinary [illegible] that, at a time when India is still suffering from the effects of the Famine, the Government of India should, in the middle of a financial [illegible] forward a supplementary Budget for the purpose of creating this margin, and seek the means of raising more revenue in an increase of [illegible] tax which falls with especial severity on the poorer classes in the agricultural districts? Surely, Lord Salisbury was not in such a desperate hurry for his "margin" that he could not have waited for it till next April? Sir John Strachey attempts to excuse the addition to the salt duties in Madras and Bombay by saying that he means to reduce them ultimately in Bengal; but we doubt if this reduction will ever take effect. The Finance Minister might be supposed to be a humourist, from his happy idea of effecting a great financial reform for the benefit of India by increasing the salt duties in provinces which are hardly yet beginning to recover from the consequences of a desolating famine. But we fear he has a more practical end in view. His object is to multiply local taxes in order to give the Central [illegible] a large surplus in its Treasury next April to do what it likes with. Will the salt duties in Bengal then be reduced? We cannot answer this question, but we would ask our readers to mark the following significant passage in the Finance Minister's speech:—

> The Revenue from Customs Duties, both on inland and sea-borne trade, so far from increasing, must rather be expected to diminish. How soon, again, and in my own opinion [illegible] be able to carry out the important [illegible] to the Cotton Duties most necessary, reform in regard [illegible] upon us by Her Majesty's [illegible] which has now been enjoined [illegible] unanimous vote of the House [illegible] Government, supported by a una[illegible] less disputed and not less of Commons, and other reforms [illegible] foresee; but at least it is urgent, I am now unable to [illegible] of India will be able to [illegible] unlikely that the Government [illegible] The imposition of an increase its Customs Revenue [illegible] manufactures has not Excise Duty on Indian cotton [illegible] attention. For though I appeared to us to call for serious [illegible] ments in favour of such might recognize the force of argu[illegible] foreign cotton goods were taxation, if the import duties on fo[illegible] part of our fiscal system, to be maintained as a permanent [illegible] plainly expressed views yet, in the face of the repeated and [illegible] Parliament, the matter of Her Majesty's Government and [illegible] aspect. presents itself in a totally different [illegible]

What can these words mean [illegible] except that Sir John Strachey will take the earliest opportunity [illegible] Import Duties, and of abolishing the Cotton Im[illegible] April, the abolition of the Inland Customs Lin[illegible] and equalisation of the Salt Duties will be postponed till this great and necessary reform has been accomplished? This journal has never advocated the maintenance of the Cotton Duties, but Sir John [illegible] ingenious [illegible] no [illegible] Budget looks like [illegible] pledge for the sake [illegible] should be [illegible] sought new taxation [illegible] Manchester the relief it is content of giving [illegible] If any design of the kind [illegible] this matter, we can only say that the question [illegible] or losing the revenue derived [illegible] India's resource is of little consequence in [illegible] of India with the ruin of the Government of [illegible] The people will refuse [illegible] for good faith. [illegible] look at the practical result and [illegible] about [illegible] country [illegible] to be deceived by misleading phrases [illegible] speeches, decentralisation and so forth. The [illegible] and fair [illegible] has had enough of such cozening [illegible] and would now prefer a little sincerity.

THE G. I. P. R. VOLUNTEERS AT EGUTPOORA.

(FROM A CORRESPONDENT.)

EGUTPOORA, Dec. 29.

THE inspection of the G. I. P. Railway Volunteers by General Aitchison, which was intended practically to have terminated the proceedings of the Camp of Exercise, took place this evening in presence of Honorary Colonel G. A. Barnett and a numerous concourse of visitors and spectators. The men, numbering upwards of 200 in the ranks, were formed up at 4-30 in four companies and marched to the spacious parade ground adjoining the camp, where they were formed into line, colour party in the centre, to await the arrival of the General. At 5 the General, accompanied by Captain Spencer, A.-D.-C., rode on to the ground and was received with a general salute at open order by the regiment, under the command of Lieut.-Col. Wright, who appeared thoroughly at home in handling the corps and a model volunteer officer. The General then rode slowly along the front of the line from right to left and back again along the rear, and then to the saluting point to await the march past. The line was then broken into column to the right and proceeded to march past, repeating the movement with changed ranks and again in quarter-column. Some of the companies passed the saluting point with great steadiness, but in others there was room for improvement. On the whole these movements were executed with creditable precision. The wheeling in quarter-column was, considering that the regiment had not had a week's drill, done admirably. The following evolutions with others were then executed successively:—Re-forming column company distance, left wheeling into line, quarter-column on No. 1, moving to a flank in fours, deploying to the left, advancing and retiring in line, [illegible] forming line on No. 1. These movements, especially the [illegible] forming quarter-column from line and the deployments, were well executed, the markers taking up their positions accurately and readily, and no confusion occurring among the men. In the line marching dislocations took place, which the men, however, showed an aptitude to rectify, and the advance or retire generally finished with considerable precision. The regiment was now put through the manual and firing exercise by Major Jackson in his usual ready and soldier-like manner, and the officers again taking post in line, the line finally advanced in review order and gave the usual salute.

The next part of the proceedings was under the direction of the General, to test the proficiency of the officers in their respective duties. The men were formed in close column, and Lieutenants Radford, Newbo[illegible], Nicolson, and Bevan each received charge of the rank of his company and was directed to exercise it in the various company movements. Captains Ferguson and Middleton were afterwards marched out with their respective companies for the same purpose. All these officers acquitted themselves during this ordeal in a creditable manner (no instructors being present in any case), handling their men with facility. This terminated, the General dismissed and made a minute inspection of a portion of the regiment, arms being examined, both officers in his presence and accoutrements [illegible] fully inspected. He then addressed Col. Wright, and was understood to express his satisfaction at the state of efficiency in which he had found the regiment, which, he remarked, almost [illegible] like old soldiers.

The next order, which closed the inspection, "fours right, march to quarters in succession from No. 1 company," was carried out to the lively strains of "A Starry Night for a Ramble," for their rendering of which the talented band of the regiment is so celebrated.

The entire inspection was most instructive, [illegible] to a spectator, especially one interested in [illegible] of soldiering. When I mention that the [illegible] to [illegible] in this short interval the usual movements were paraded were performed, the men put through their rifle exercises, the officers [illegible] exercised in their duties, and arms [illegible] individually inspected, it will be seen that all concerned in the inspection must have been pretty well conversant with their duties. A few mistakes were necessarily committed in nearly all ranks, but the facility with which they were rectified prevented anything like a hitch occurring in the movements. It was all the more to the credit of the officers who so successfully stood the practical tests to which the General subjected them, that I believe they were quite unaware of anything of the kind being expected. The whole proceedings appeared to me to reflect great credit on the officers and men of the corps and on Captain Bulkley, their Adjutant.

In the evening General Aitchison and the other officers dined at the hospitable mess table, adjourning afterwards to the bonfire which since Christmas has been a nightly institution in the camp. Here the music, songs, recitations, comic interludes, &c., which the combined talent of the rank and file succeed in producing, assist the warm glow of the huge fire in attracting a large concourse from every quarter of the camp. Another "Colonel," and another "Major," elevated to these dignities in defiance of all military law, here hold authority over the risible faculties of the audience. The tone in which "the Colonel" ordered the removal of his empty brandy bottle—"take away that bauble"—would have "fetched" any house, and the amusing description of the adventures of a boy unfortunate enough to be under their protection, kept the audience in a roar, the said boy still suffering from having ridden a horse which once carried the great Napoleon and still retained the *Bony part*. The indefatigable band contributes to-night as usual its invaluable assistance, and "The Union Jack of Old England" sung feelingly by one of the men elicits enthusiastic applause and rounds of patriotic chorus.

I have just returned through the chilly air to my tent and hastily jot you down these notes previous to departing for the railway station, having thoroughly enjoyed the instructive proceedings of the camp and the good fellowship and hospitality of the G. I. P. volunteers.

CROSS BELT.

(FROM ANOTHER CORRESPONDENT.)

EGUTPOORA Dec. 31.

THE account which appeared in your issue of Thursday last of the doings at the Camp of Exercise of the Great Indian Peninsula Railway Volunteers related to what had taken place up to Christmas Eve, and it is now my pleasing duty to continue the narrative, taking it up from the time the Volunteers assembled for church parade on Christmas morning.

There was a very fair muster of volunteers for Divine Service, and numbers being present of both the Anglican and Roman Catholic Churches, they were marched to their respective places of worship, the drum and fife band of the Egutpoora company preceding the whole detachment as it left the camp. Service was conducted at the English Church by the Rev. T. Corfield, the Honorary Chaplain to the corps, and at the Roman Catholic Church by the Rev. Father Talinger. The remainder of the day was spent quietly in camp by the majority of the Volunteers, but several parties availed themselves of the opportunity of visiting some of the points from which the magnificent scenery of the ghaut can be best seen. There is no doubt that to reflecting minds the peculiar conditions under which they were spending their Christmas Day would suggest to many comparisons with former seasons spent by them under far different circumstances in their English homes. Such reflections, however, if such there were, do not appear to have lessened the appetites of the men for the proverbial Christmas fare, as they manfully attacked the roast beef and plum pudding which were sumptuously provided by the contractor in honor of the occasion. No doubt many were tempted to prolong the festivities of the season far into the night, and to offer up frequent libations to the memory of absent friends, but alas! the inexorable bugle recalled them to a sense of their being under strict military regime, by sounding "lights out" punctually at a quarter past ten o'clock.

At about noon on Wednesday the Bombay Companies arrived by train, making a total strength in camp as below, exclusive of field officers:—

Companies.	Captains.	Lieuts.	Sub-Lieuts.	Sergeants.	Buglers.	Rank & File.	Total.	From what Station.
A.	1	1	1	3	[illegible]	28	36	Bori Bunder, Bombay.
B.	1	[illegible]	1	4	[illegible]	17	24	Byculla, Bombay.
[illegible]	1	[illegible]	1	5	[illegible]	[illegible]	12	Egutpoora.
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	18	[illegible]	Bhosawal.
G.	1	[illegible]	[illegible]	2	[illegible]	16	19	Bhosawal.
H.	1	[illegible]	[illegible]	2	...	11	14	Hurda.
L.	1	[illegible]	[illegible]	1	1	11	13	Jabalpoor.
M.	[illegible]	[illegible]	[illegible]	5	2	21	30	Lanauli.
N.	[illegible]	[illegible]	[illegible]	2	...	11	15	Sholapoor.
	[illegible]	[illegible]	[illegible]	2	...	...	2	Shahabad.
Total...	4	6	[illegible]	30	7	197	248	

The camp ha[illegible] strength, the v[illegible] coming now attained its maximum into four com[illegible] various detachments were formed the following [illegible] companies for battalion parade under [illegible] officers:—

No. I. Company.—[illegible]
No. II. Company [illegible] and N[illegible]—Capt. W. H. Middleton and Lieuts. Radford and Wright.
No. III. Company.—Capt. D. Gordon, and Lieuts. Platts[illegible] son and [illegible]ewborn.
No. IV. Company.—Capt. Ferguson, and Lieuts. Nicholson and Sutherland.

The m[illegible] Company.—Capt. Riddell, and Lieuts. Previthick and Bevan.

Captain [illegible] Corps, the [illegible]ted officers were Major Jackson and of Lieut. Bulkley, Adjutant and Inspector of the [illegible] I can [illegible] battalion being under the command [illegible] of Lieut.-Colonel G. H. Wright.

[illegible] would do no more than glance at the proceedings of each day, as the space at my command [illegible] Reveille enable me to enter into a detailed account of the work performed in the camp. [illegible] assembly was sounded at daybreak, and inspection at 7-15 each morning the battalion [illegible] the ground for parade, the companies being gone through and told-off prior to being marched to there and, when the field movements were [illegible] through. On Wednesday and Thursday in a [illegible] morning and evening parades, in addition [illegible] which the battalion assembled at noon [illegible] shed near the station for musketry [illegible]on. At these midday exercises only [illegible] uniform was worn—although, from the [illegible] clean, soldier-like appearance the white [illegible] gives the men, it is almost to be regretted that it was not ordered to be worn more [illegible]; but there may have been reasons for [illegible] which are beyond the ken of a mere civilian. [illegible] Friday the prize shooting commenced, there [illegible] in consequence, only one parade that day, [illegible] considering the hard work all in camp had [illegible] that time gone through, the comparative [illegible] was no doubt looked upon as an [illegible] able change, while the shooting itself [illegible] as usual, regarded as one of the most [illegible] and exciting features in volunteering. [illegible] to be able to forward you a list of the [illegible] scores in the matches. I may, however, [illegible] that the entries were numerous, while [illegible] shooting was very good on the whole, some [illegible] scores being greatly in excess of the [illegible] usually made by volunteers in India.

[illegible] chief event of the camp was, of course, [illegible] inspection on Saturday by Brigadier General Aitchison, C.B. It was evident from the [illegible] noticeable from an early hour on that day [illegible] something out of the ordinary routine was about to occur. At the earliest dawn of day [illegible] volunteers were to be seen polishing up their accoutrements, and during the day an air of [illegible] business pervaded the camp. A pleasing incident also took place that morning, when after parade the battalion was formed up into close column and photographed, the officers having arranged for Mr. Ritter to come down to Egutpoora for the purpose.

At five o'clock in the evening the regiment was formed in review order, and received with a general salute Brigadier-General Aitchison, C.B., the inspecting officer, after which the battalion went through the following movements:—Broke into column to the right and marched past in open column of companies and in quarter column. The respective companies were then wheeled into line and performed the manual and firing exercises, taking the command from Major Jackson. Col. Wright then put the regiment through a series of field manœuvres, such as deploying, advancing and retiring in line, echelon movements, wheeling in quarter column, &c. &c. The companies were then broken up into squads, and General Aitchison asked for the subaltern officers to be called out to drill them. Commencing at Sec. 25, Part I. of the Field Exercise, which was done. Afterwards the battalion again deployed to the left, took open order, and advanced in review order, when the General, addressing Colonel Wright, expressed his satisfaction with the efficiency of the regiment. He also remarked that he was well aware of the difficulties the corps has had to contend with owing to the famine during the past year, but it appeared to him excuses were hardly necessary, judging from the way the battalion had drilled, and he should have pleasure in reporting favourably to Government. He congratulated the Colonel on the general appearance of the corps.

The battalion returned to camp as the sun was setting, and broke off to enjoy the Sunday evening. After dinner a huge bonfire was made in the camp, as had been done on previous evenings, and around it assembled a large number of [illegible] camp [illegible] complete account [illegible] amusement created around the bonfires by those who may be called the "characters" of the camp, was not recorded. There were two privates belonging to the F. Company who gloried in the sobriquets of "Major" and "Colonel" respectively, who created nightly roars of laughter by their comicalities. The impromptu jokes of the "colonel" were really clever, and with some good singing passed away pleasantly the two or three hours the men had to spend after dinner before "turning in." On Saturday night General Aitchison, C.B., G. A. Barnett, Esq., Hon'ble Colonel of the Corps, Lieut.-Colonel Wright, Major Jackson, and Captain Bulkley, with the company's officers, were present, together with a considerable number of visitors to the camp. The fire burned brightly, and in such a picturesque spot the effect will be easily imagined. One of the volunteers sang "The Union Jack of England" in a sweet voice, and the chorus, which was vigorously given, re-echoed from the surrounding hills. There was no want of talent in the large assembly, and an enjoyable hour was spent. The regimental brass band played selections at intervals, and I am sure all in camp that night must have felt "tent life" a pleasant change. The next morning being Sunday there was only parade for Divine Service, and the little Church on the hill was filled at an early hour by volunteers, to whom their Hon. Chaplain preached an appropriate sermon. There were several detachments left the camp during the day, some of whom would have to travel 500 miles before they could reach their home-station, and on that account were not able to stay under canvas as long as they appeared to wish to do, judging from their expressed regrets. They were marched to the station headed by the band, and after enthusiastic cheers for their officers, the band played "Auld Lang Syne." The prize-shooting continues to-day, Monday, and to-night there is to be a Volunteer Ball to which visitors are coming in from the neighbouring districts and Deolalee Cantonment. The camp will break up to-morrow. It has undoubtedly been a great success, and being the first Volunteer Camp of Exercise on this side of India, its results will be of general interest. There was strict discipline maintained throughout, while everything possible was done for the comfort of the men. To the untiring energy of the Adjutant, who was ably assisted by Sergeant Major [illegible], is no doubt due the excellent arrangements; but for the apparent heartiness with which the varied duties of the camp were carried out by all [illegible] colonel com[illegible] recognize the popularity [illegible] I believe I am right in saying [illegible] single instance of breach of discipline or disorderly conduct, and this is perhaps one of the most pleasant features in connexion with the camp.

I will now conclude with quoting the following regimental order, which was promulgated on Saturday:

CAMP EGUTPURA, Dec. 29.

Camp after orders by Lieutenant-Colonel Wright Commanding:—

The Commanding Officer has much pleasure in notifying to the battalion in camp, that Brigadier General Aitchison, C.B., the Inspecting Officer, this evening was highly pleased with the steadiness under arms and marching of the men. He was very well satisfied with everything, and Lieutenant-Colonel Wright congratulates the men in camp on receiving such approbation for their highly meritorious exertions.

H. P. BULKLEY, Captain,
Inspector and Adjutant, G. I. P. R. Volunteers.

A STAFF CORPS GRIEVANCE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—Allow me to make a few remarks on your article reviewing a former letter of mine headed as above.

In the first place you accuse me of advocating that free passages should not be given to officers of the Staff Corps proceeding on sick leave. I deny that any such meaning can be placed on my letter, neither was such intended.

The gist of my communication was, that it is ridiculous to make a grievance of one rule which happens to benefit the European army only, when the two services, Native and European, are on so entirely a different footing.

You next challenge my statement that the Staff Corps have on the whole better terms offered to them than British regiments. I think that your remark "that broad statements are easy to make, but are often as easily replied to," will now bear illustration. Without going into minute details or figures, the advantages of the Staff Corps over the European Army may be summed up as follows:—Increased pay when serving upon leave, certainty of promotion, the right of holding appointments in the political department, revenue survey, police, commissariat, various civil appointments in the non-regulation provinces, and eligibility to be on the staff of the Army without going through the Staff College, the only qualification being that they should have passed the garrison course, which is performed by every sub-lieutenant in a few months.

With respect to the new warrant giving better retirements [illegible] British regiments than to the Staff Corps, [illegible] a provocation [illegible] on the side of the former.

In the earlier retirements the balance is rather in favour of the European Army, but this is quite, if not more than, compensated for by the addition of bonuses and the final pension. On the other hand, for the Staff Corps officers after 20 years' service there is certain promotion; for the officer of a British regiment, should he not have attained his promotion, there is certain expulsion, and thus at forty years of age he finds himself a pauper! The above comparison applies entirely to post purchase officers—purchase officers I have altogether left out of the question, as considering the money they have sunk in their commissions, the pensions given in the new warrant are to them of much less real value than would appear from their nominal amounts.

I was quite aware that officers of the Staff Corps in certain contingencies drew English pay when on leave, but as this is quite the exception and not the rule, my argument that "Ut Supra" was better off in this respect after he exchanged to the Staff Corps is in the main unrefuted.

Your allusion to the "Royal Charter" and the grievance to the Staff Corps, should it be denied them, is far from clear. If it means (which seems elsewhere advocated) that the two services, Indian and European, should be entirely amalgamated and *in all respects* made one, I can only say that the queer rumour of such a catastrophe to the Staff Corps would probably raise a growl from that service from one end of India to the other. In the next place you have confounded local or "bogus" with brevet rank. Brevet is worth having, as it is army rank all over the world, and moreover carries pay in all stations except those under the Government of India. Local, as I pointed out, carries no pay, but often expense, and ceases on an officer leaving these shores. It can then hardly be wondered at that "this act of Royal consideration" is held *so* cheap that in many instances officers decline to claim it. Again, where in my letter I alluded to want "of means," you take these two words and give them a construction entirely at variance with the context, and endeavour to show that I sneered at a man because he was poor. It is not so. What I attempted to point out was, that "Ut Supra's" piteous wail, that in the event of his being ill he would have to remain and die in the country, was due to his having plunged into matrimony without sufficient means, and to protest against a man's wife and children being dragged in as an argument for the relief of his pecuniary or any other difficulties.

Further, you write that I asserted that "Ut Supra" married for a selfish fancy and not for love. What I really did say was, that if "Ut Supra" had not given way to what some call love, others a selfish fancy, &c., &c." As to what you call his fair complaint that he lost the right of a free passage by exchanging to the Staff Corps, and to the question whether he was informed of such a difference, it appears to be beside the mark; for surely any man but an utter fool would, before exchanging from one service to another, make himself acquainted with the regulations affecting his new career. These are in every military office. Your paragraph (I give it whole), "that it is the fashion to represent that officers of British corps do not get as good appointments in the civil departments as the officers of the Staff Corps," and your question "whose fault is this?" followed by the remark, "If gentlemen will not fit themselves for a Resident's chair or a Magistrate's [illegible], we do not see how the blame can be made to rest upon the shoulders of the executive," is nothing else than a gross calumny on officers of British corps; for these same officers are precluded by the regulations from holding any of the appointments alluded to in the beginning of this letter as open to the Staff Corps. Whether there be a solitary exception to this hard and fast rule, I cannot say; but to show that extraordinary proficiency will not break through this line, there is now in India an officer of artillery of over 10 years' service who has passed high proficiency in Persian and Arabic, taken a degree of honour in Hindustani, and has obtained the highest prize for languages viz. Rupees 5,000. This officer was offered the post of assistant by a Resident in a certain locality, but he was informed he could not take it unless he went into the Staff Corps. This means of obtaining a share "of the good things of Egypt" you treat as an obstacle of no moment, like a man exchanging from one regiment to another. Let me assure you that to an officer accustomed from his youth to serve with his fellow-countrymen, men of like speech, feelings, and religion, it is no small wrench to exchange the British soldier and the British regiment for a corps composed of an alien and inferior race, whose ideas and thoughts are as distant from his as the poles asunder. In conclusion, I beg to take exception to the bearing of your article where it tends to show that the officers of British corps are jealous of the advantages possessed by the Staff Corps, and let me add that the very idea of any such jealousy or cause for a grievance would excite nothing but amusement among officers of British regiments. As regards my own letter, there was not a word that can be said to point to such a state of things. What I gather from your article and other sources is, that the Staff Corps, whilst retaining their own advantages, wish to receive those also that may be granted to the European Army—in fact, to have their cake and eat it too; and as far as the British Army is concerned I am sure they are welcome to both.

BURLAR.

POLO AT MHOW.

BOMBAY v. CENTRAL INDIA HORSE.

AN occasional correspondent sends us the following account of this match, which will, we think, be read with interest, although we have already published another account of the event:—

This match was played at Mhow on the 24th instant, forming the most interesting event of a gay and eventful week. Perhaps it is the Mhow has [illegible] so little excitement to disturb the even tenour of its way for eleven months in the year, or may be, it was due appreciation of the esprit of the visitors in coming so far to meet, in friendly contest, that collected so large and attentive a "gallery." All Mhow was there, and while the sympathies of some were naturally on the side of their nearer neighbours, the "black and gold" of the Bombay Gymkhana was not badly off for supporters.

The two teams were on the ground very soon after the appointed time, Bombay being represented by Messrs. Remington, Craigie, Forbes, Gray, and Young, with Mr. Elliott of the 1st Lancers as their umpire, and the C. I. H. by Captain Bannerman, Dr. Caldecott, Messrs. Masters, Neill, and Ravenshaw, with Mr. MacIvor of the 3rd Hussars as umpire.

At about 4-35 the ball was placed in the middle of the ground, and Messrs. Remington and Ravenshaw stood over it for hit-off. The latter managed to touch it first and in a few seconds all were on the move and the ball fairly set a-rolling. I have said rolling, but this word by no means fairly expresses the style of motion of the ball on this occasion. The surface of the ground was terribly rough, and though excellent for galloping and sharp turning, it was not suited to accurate play and straight hitting. I am inclined to think that the Bombay team felt this more than their adversaries, who, like the 12th and 16th Lancers, use long sticks and make long hits, while the Bombayites as we know play with a much shorter stick, and adopt what, in contradistinction to the other style, may be called "dribbling" tactics. To make a successful run in this way it is evident that the ball must be hit, not once, but several times in succession with accuracy. Those of us who have seen Messrs. Remington, Craigie or Crawley-Boevey carry the ball right across and down the whole length of a 300-yard ground, can hardly doubt that these tactics are excellent on a good ground, but start the best player on earth after a ball that jumps, and hops, and jinks, and all certainty of play is gone. However, to return to the game. Both sides set to work in good earnest and the ball was kept travelling between the goals just as fast as the ponies could gallop. The C. I. H. started with the advantage of a slight slope of ground in their favour and the evening sun in their adversaries' eyes, but the play was very even and intensely interesting to the spectators, who soon realized that polo played like this was in truth a mimic battle demanding more skill, nerve, and endurance than any other English sport.

Bombay was at length put on the defensive, and for a minute or two the ball hovered in dangerous proximity to their goal. A scrimmage ensued, one goal flag was knocked down, and in the confusion Capt. Neill managed to hit the ball within an ace of the goal. In fact so close was it, that some actually thought it was a goal, but one of the umpires who had a fair view of [illegible] affair decided that it did not pass through. Mr. Craigie soon [illegible] ball away again, and after a hit the soldiers had their anxious moment, as the black and gold c[illegible] were seen bearing down on their goal, and an excellent shot of Mr. Remington's just stopped short of the flags. Not this time, however, and the turbaned warriors seemed roused by the narrowness of the escape. Coming with a rush they got the ball away, and a well directed side hit from one of their side sent the ball slowly hopping along just in front of their adversaries' goal. Messrs. Craigie and Remington were on it in a twinkling, but as the latter called out "all right—have it," the ball turned away from him and came to rest right in front of the goal, not two feet from it. The chance was not lost this time, and Mr. Ravenshaw, slipping in with his clever little pony, scored goal the first for the C. I. H. after 20 minutes' play.

After a short pause, the contest was renewed with unabated energy. Mr. Masters and Capt. Neill shining on the side of the Central Indians and Messrs. Craigie and Remington for Bombay.

Mr. Master's play was much admired, and the rapidity with which he changed his stick from one hand to the other, playing equally well with either, could not be excelled by a Munipuri.

At half time no further goals had been obtained, and hostilities ceased for five minutes. Capt. Bannerman had had a spill as he unfortunately crossed in front of Mr. Gray too slowly to avoid the collision and Mr. Forbes had a tumble too. But there was no damage done.

After the usual interval play was resumed, and Bombay seemed bent on retrieving the loss they had sustained. A splendid shot of Mr. Remington's passed a foot outside the flag and the ball for some little time was kept well in the neighbourhood of the soldiers' goal.

Capt. Bannerman had an opportunity shortly afterwards, when the ball had again found its way to the other goal, but it was a slanting, back-handed shot and went just the wrong side.

After a little more play the umpires called time, the victory remaining with the C. I. H. by one goal to none.

Both sides must be congratulated on having played well and fought the battle out to the very end untiringly, and the C. I. H. will, I feel sure, be proud of having beaten so worthy an adversary. As spectators we can only express a hope that we may before long see a return match, and if on that occasion the Bombayites turn the tables on their adversaries and gain a victory, as we believe they would have done this time had the slight balance of luck been on their side instead of with the soldiers, they will have our most hearty congratulations.

MHOW RACES, 1877.

(FROM OUR OWN CORRESPONDENT.)

FOURTH DAY—FRIDAY, DEC. 28TH.

DIMINISHED fields in the events fixed for to-day produced naturally only indifferent lotteries, however all the owners had a chance of backing their stables as there was a lottery on each event. The attendance at the course was, if anything, greater than on any of the previous days, doubtless owing to the attractions of the two 'leap' races which (though they had not filled well) produced good sport, all the horses jumping in fine form. In the Mhow Steeplechase the Arab "Uncle John" and the Waler mare "Cigarette" lay together, both fencing in fine form the whole way round to the end, when the latter drew away and to all appearances had won the race as nothing but a small fence remained to be negotiated. At this, however, she swerved and ran [illegible] letting in the Arab, who thus won as he pleased. The "Gunner," although a first-rate jumper, had not the pace of the other two, was quite out of it the whole way round and only finished a moderate third. We were sorry to see the winner, a fine hunting-looking horse, the property of Mr. Adair, going dead lame as he was being led away from the enclosure, having wrenched his near hind rather *badly*. This accident prevented him putting in an appearance for the Arab and C. B. chase, for which he was also entered, the field for which was thus reduced to two, "Cherub" and "Sportsman." What was lacking in numbers, however, this little pair made up in dash, as away they went at it ding-dong from the start, both jumping like antelopes. At the bank and double ditch "Cherub" made a mistake, but was quickly got up and sent in pursuit at racing speed, and soon rejoined the grey, who had been indulged with a pull. At the big wall behind the stand the pair unfortunately came into collision and both rolled over. "Cherub" was quickly remounted, but we are sorry to say the rider of the other was quite knocked out of time and senseless, though latest accounts state him to be not in any danger. For the Arab Losers' Handicap it was fully expected that Shah Rook would dispose of his indifferent opponents, but he showed most utter faint-heartedness by curling up directly he was collared. For the Arab Winners' Handicap opinion was divided between Disraeli and Nonpareil, who had conceded 10 lbs. to the other in consideration of his victory on the 3rd Day, and a close race was expected. At the ½ mile from home however it was perceived that Nonpareil had it all his own way, winning hands down, showing himself a worthy successor of his noted namesake, whom we remember in Major Crosbie's stable some seven years ago. A pony race for Non-Commissioned Officers was added to the card to fill up the afternoon. The racing was got over early, thus giving good time to those who required it getting a little rest preparatory to attending the ball given (at the mess house formerly occupied by the 25th N. L. I.) by the visitors to the station, which, though a very short time was given them for making preparations, certainly was a brilliant success, and which must have quite repaid the sporting hosts for their exertions in getting it up. With floor, lights, music, champagne, and supper, all first-rate, what more was required than a goodly array of fair women such as Mhow *had* assembled there on this occasion to make success a foregone conclusion? It was close on 3 a.m. when the dancing ceased, after which hosts and guests pledged each other in a parting cup as during the succeeding days most of the former had to be starting to rejoin in time for muster. One word in conclusion to acknowledge the warm-hearted hospitality of the gallant 3rd K. O. Hussars who had open house for all visitors during the race week, thus endeavouring to keep up the reputation of the Mhow Race Meeting. We regret to hear that this is the last season of office of the justly popular Race Secretary, who has done so much in every way for the good of the Mhow Races and made the course as good a one as could be found in India. Annexed is a card of the racing:—

1ST RACE.—The Mhow Steeplechase—For all Horses. Weight for age and class raised 2 stone. About 2 miles and a half, over the Steeplechase course. Entrance on 1st October Rs. 30, 1st November Rs. 50, 1st December Rs. 80, at noon the day before the Race Rs. 100, with Rs. 500 from the Fund. Winners once 5 lbs., twice 7 lbs. extra. Maidens allowed 7 lbs. *Value of the Stakes Rs. 740.*

		st. lbs.		
Mr Adair's	g a h Uncle John	8 12 including 8 lb. extra	Mr Elliot	1
Mr Norman's	b w g Cigarette	10 11	Clay	2
Capt Angus's	g a g Gunner	7 11	Brown	0

2ND RACE.—N. C. O. Pony Race. 13-2 and under. Catch weights over 10 stone. Entrance Re. 1, with Rs. 50 from the Fund. 2 mile post in.

The Stewards' Purse—Of Rs. 250. Forced Handicap for English, Colonial, and C. B. Horses that have won races, to which Rs. 300 or more have been added during the meeting. Entrance Rs. 50 for each race won. Losers of the above class can enter before 8 a.m. on the 27th December at Rs. 50. 1 mile and a quarter. Acceptances at noon.

		st. lbs.		
Mr Mansel Pleydell's	b w g Timbertop	12 0		W. O.

3RD RACE.—The Arab Losers' Handicap—For all Arabs that have started and not won. Entrance Rs. 30, with Rs. 150 added. 1 mile and a quarter. Entrances to be made by 8 a.m. 27th December, and acceptances at noon. *Value of the Stakes Rs. 240.*—Won very easily. Time 2.36½.

		st. lbs.		
Mr Fuller's	g a g Corsair	8 0	Cassim	1
Major Crosbie's	c a c Shah Rook	9 10	Mr Baldock	2
Major Crosbie's	g a g Grey Jacket	8 7	Ahmed	3

4TH RACE.—Arab and C. Bred Steeplechase—For Arab and C Breds. 11st each. About 2 miles and a half. Winners once 5 lbs., twice 7 lbs. extra. Galloways allowed 5 lbs. Maidens allowed 7 lbs. Entrance on 1st October Rs. 20, 1st November Rs. 40, 1st December Rs. 60, at noon the day before the race Rs. 80, with Rs. 200 from the Fund. *Value of the Stakes Rs. 390.*—Won very easily; Sportsman fell.

		st. lbs.		
Mr Baldock's	b a g Cherub	10 2	Clay	1
Mr Elliot's	g a g Sportsman	10 2	Brown	0
Mr Adair's	g a h Uncle John	11 5	[illegible]	0

5TH RACE.—The Indore Purse, of Rs. 250. Forced Handicap for Arabs that have won races, to which Rs. 250 or more have been added. Entrance Rs. 50 for each race won. Optional to losers at an entrance of Rs. 50. Entrance of losers to be made before 8 a.m. on the 27th December. 2 miles. Acceptances at noon. *Value of the Stakes Rs. 500.*—Won in a canter. Time 4-3.

		st. lbs.		
Major Crosbie's	c a h Nonpareil	10 0	Capt Willoughby	1
Ditto	g a g Dutchman	9 10	Mr B[illegible]ldock	2
Mr Mansel Pleydell's	g a g Disraeli	9 0	Donaldson	3
Major Crosbie's	b a g Bijou	8 10	Ahmed	0
Mr Mansel Pleydell's	c a g Jamil	7 9	Codit	0

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SPECIAL TELEGRAMS FOR THE BOMBAY GAZETTE.

FROM OUR OWN CORRESPONDENT.

POLO MATCH.

BOMBAY VS. 3RD HUSSARS.

MHOW, DEC. 31.

The polo match to-day between Bombay and the 3rd Hussars was won by Bombay by three goals to one. There were only four aside, Mr. C. H. B. Forbes not playing. All the Bombay men played splendidly.

[REUTER'S TELEGRAMS.]

(By Red Sea Cable.)

IMPORT[illegible]T RUSSIAN NOTE.

LONDON, DEC. 31.

A semi-o[illegible] Russian Note has appeared at Saint-Petersburg, [illegible]which states that the British Government has i[illegible]ntimated to the Russian Government that in [illegible] the event of the Russians occupying Consta[illegible]ntinople, even if only provisionally, the feeli[illegible]ng of the Nation will force the British Gove[illegible]rnment to take measures of precaution in defe[illegible]ce of English interests in the East.

RUSSIA [illegible] AND MEDIATION.

It is semi-offici[illegible]ally stated that Russia is willing to entert[illegible] prop[illegible]sals for peace which may come [illegible] from Turk[illegible]ey, but that she will not admit of mediation.

GHAZI AHMED MUKHTAR.

News has be[illegible] received that Ghazi Ahmed Mukhtar has b[illegible] [illegible] command in Armenia.

THE ADV[illegible]ANCE ON SOFIA.

Latest advices fr[illegible]om the seat of war in Bulgaria state that the com[illegible]bined Russo-Servian force which has been [illegible]advancing on Sofia is fast drawing near to th[illegible] city, the population of which has been order[illegible] to leave.

THE SIEG[illegible]E OF NISCH.

The Commander of the fortress of Nisch has made overtures for the capitulation of the Garrison.

CHAN[illegible]L SQUADRON.

LONDON, DEC. 31.

The Channel Squadron has been ordered to be in readiness for sea by the 19th* January (?).

* The word signifying the date arrived in a mutilated form.

SERIOUS ASPECT OF AFFAIRS AT THE CAPE.

The Cape mail brings news of renewed troubles with the Kaffirs. The situation is described as alarming. The British troops have crossed the Great Kei River into Kaffraria.

The 90th Regiment (Perthshire Volunteer Light Infantry) has been ordered to embark for the Cape.

THE MAILS.

LONDON, DEC. 29TH.

The Bombay Mails of the 10th inst. via Brindisi were delivered in London to-day. The heavy mails of the 3rd inst. via Southampton were delivered in London to-day per P. & O. steamer Nizam.

LONDON, DEC. 29, AFT.

The Liverpool Cotton Market closed steady. The London Cotton [illegible]arket has been steady.

Fair Dhollera	5 5/16d.
Exchange on India, 60 days' sight..	1s 8 11-16
4 per cent. Rupee Paper	81½
4½ per cent. do.	82
5½ per cent. do.	89½
3 per cent. Consols for Account	94⅞
5 per cent. French Rentes, 1872	108½
Bar Silver	54
Arrivals—[illegible]	
Departure—[illegible]	

RATES OF EXCHANGE ON LONDON.

Bank Bills on demand	1s. 8 11-16d.	per Rupee
Do. 6 months' sight..	1s. 9	,,
Credits, ,, 6 ,, ,, ...	1s. 9 1-16d.	,,
Documents, ,, ,, ,, ...	1s. 9¼.	,,

THE Lahore paper says, that Lieutenant Macgregor, 44th Regiment, commanding 100 men of the 43rd Regiment, has been ordered to the Naga Hills. Mr. Goad, the District Superintendent of Police, with 50 men, has been ordered to the Nowgong frontier to protect the village of Lunka threatened by the Nagas.

IT is believed that Dr. Abbott, the Sanitary Commissioner of the Berars, retires shortly, and that Dr. Little, Civil Surgeon, Akola, will succeed him.

THE number of "strangers" who attended at Government House to watch the proceedings of the Legislative Council on Thursday showed the unusual interest felt in the proceedings of the day. The *Indian Daily News* says that "General Strachey was amongst those present, as also several ladies, including Lady Lytton, Lady Strachey, and others. The meeting took place in the Marble Hall, in which a large number of chairs were placed in rows extending away on each side of the Council table. The proceedings were opened shortly after twelve, and it was two o'clock before Sir John Strachey got to the end of his elaborate statement. He was followed by Mr. Eden, and then, after luncheon, by the Viceroy. The ordinary transaction of the business which followed the financial exposition, and the speeches on it, detained the Council till about 5 p. m. Many present were glad to observe how bravely Sir John Strachey—not apparently in the best of health—went through the very difficult and laborious task assigned to him."

A SOLDIER writes to the Agra paper:—"When the Martini-Henry rifle was first issued every person was given to understand, that to be a marksman 140 points would be the qualifying score; but the authorities have recently taken into consideration that such a score was too much, and consequently an order was published reducing the number of points to 130, but nevertheless the figure of 120 has still to be obtained to qualify a man as a 1st class shot, which only leaves a difference of 10 points between the two. Now, in my opinion, and I surmise in that of a good many more, 100 points would be quite sufficient to pass a man into the 1st class, for let it be remembered that the said score is pigeon-holed as good, consequently some [illegible] awarded to a person that makes the three figures, for under present circumstances if you only get 80 points you are just as well off as the individual who makes 119,* for unless you make 120, position drill once a week all the year round is the standing order on this subject. Surely this is hardly fair."

A CASE of great interest and importance to the Hindoos in general, and to the Bengalees in particular, arising out of the conversion of a Hindu widow and who left her home to reside in a Mission house, is now pending in the Civil Judge's Court at Lucknow. Upon this case, the *Indian Tribune* writes—

It being now *sub-judice* we would simply make a passing allusion to it but for the singular stir and excitement it has caused throughout the Hindoo community of Lucknow, which, conjointly with the fact of its having gone through certain momentous stages, warrants a concise summary of its history up to the present time. A young Hindoo widow of the name of Khiroda Soonderi secretly bolted away at about 3 o'clock in the morning on Saturday, the 15th instant, from the usual place of her residence. At daybreak her guardian and maternal uncle, Baboo Hari Mohan Mookerjee, received a letter from a Miss Mulvany, informing him that his niece had resorted to the Mission House in her charge, and expressing a kind of crocodile sympathy with him for the pain and hurt caused to his feelings by her desertion of his guardianship. The Baboo then cast the said Miss Mulvany and one of her subordinates by name Booth Gupta in the Civil Judge's Court to have his niece restored to his guardianship, and filed a petition under section 3 of the Minority Act praying that she might be restored from the Mission House and placed in the temporary custody of either himself or some other Bengalee gentleman of respectability pending the final decision of the suit. The passing of an order on this petition was originally fixed for the 19th instant. The plaintiff and his pleaders appeared in the Court on that date, when, to their utter amazement, they were informed of a postponement having been made, at the instance of the defendants' counsel, Mr. Sykes, but without any notice given to the former, to the 21st. On the latter date the question whether the girl should be taken away from the custody of the defendants was most ably and eloquently discussed before Mr. Lincoln, the Civil Judge, by Mr. Boyle, the plaintiff's counsel Mr. Sykes on behalf of the defendants, made some feeble effort to show the futility of his opponent's expert arguments by urging that the Act under which the petition in question had been admitted was not applicable to Oudh. Mr. Boyle then made a reply to Mr. Sykes, exposing the fallacy of his arguments. It should be mentioned here, that on that day the Missionaries of Lucknow mustered strong with Dr. Spencer at their head to convince the court, as it were, that the above petition involved issues of considerable importance to the cause of Christianity. However, it pleased Mr. Lincoln to reserve his final order on the petition till the next day, when at a rather late hour it was made known to the parties that he saw no reason whatever to alter the position of the girl in so far as her guardianship was concerned. An appeal against this order was immediately submitted direct to Mr. Capper, the Judicial Commissioner, who, being satisfied as to its monstrousness, and as to the outrage and hardship inflicted thereby on the plaintiff, and knowing full well that the wrong complained of would be past actual remedy in consequence of the Christmas holidays commencing from the next day, issued a writ, signed with his own hand, requiring the missionary defendants to [illegible] Khiroda Soonderi before him at 6 o'clock that evening [illegible] his residence, when and where they were to show cause why the order passed by Mr. Lincoln in their favour should not [illegible]. Accordingly at 6 o'clock on the evening of [illegible] was produced and at Mr. Capper's residence the girl by counsel—Mr. Boyle again appeared both in person and representing the plaintiff and Baboo Kasi Prisonno Ghattack Mr. Sykes repeated his [illegible] Mr. Sykes the defendants. applicability of the Minority Act arguments against the ruled by the able and learned [illegible] to Oudh; but he was overruled. At half past eight o'clock that [illegible] Judicial Commissioner. Lincoln's order and directed the defendant [illegible] quashed Mr. to the plaintiff his niece, who was to be [illegible] make over porary custody pending the final decision of the [illegible] his temporary Civil Judge, which, we learn, has been fixed for 15th [illegible] by the nary. At this the natives, who had assembled at Mr. Capper's house in anxious suspense, escorted the girl to her uncle's house with as much joy and exultation as the missionaries returned home with sad disappointment. We should be wanting in our duty to the public as journalists, were we to omit recording here our impression of Mr. Capper, deepened by the above case, that his appointment as Judicial Commissioner has been a great gain to the cause of impartial administration of justice in Oudh, and that men of his repute and character in the responsible posts of administration is more likely to perpetuate the British empire in India than legions of armed soldiers.

A CORRESPONDENT writing from Dalhousie says that "bears are unusually numerous this winter. Many paharees have been mauled. Your humble scribe, when lately visiting his hunting fields, saw two women in a village who had been fearfully mangled and torn by bears, sad to see them suffering such agony from undressed wounds and faces high scratched to pieces, one can scarce imagine what these poor people undergo. It makes a huntsman feel savage, and long to revenge the many injuries Bruin inflicts upon unarmed men and women when cutting grass and collecting wood in the jungles. Some few days ago, whilst a gentleman, now here, was taking his morning walk, and when between Mackinnon's Brewery and Captain Collins' house at Dudrai, while turning a corner, a bear and he met most unexpectedly face to face. The gentleman was armed only with a thin walking stick. The bear was within a few feet of him, and must have been a most amiable and kindhearted beast, for he stood gazing at him, cocked his ears, wagged his tail, and passed on! This is a positive fact, as I heard it from the party who met the bear."

BURMA is promised the excitement of a divorce case, in which also is involved the partition of property worth a lakh of rupees. The parties to the suit are native Burmese, and some very important questions of Burmese law are likely to arise in the case. It is said that the attorney for the petitioner, the wife, proposes to engage barristers from Calcutta.

THE Brussels correspondent of the *Pall Mall Gazette* writes:—"The *Echo du Parlement* has been requested by a friend of the Duc de Broglie, acting in the name of the duke, to give a denial to the allegation that the duke declared, when ambassador at London, that France might accept Belgium as a compensation for the loss of Alsace-Lorraine."

THE *Saturday Review*:—The fashion of setting up pleas of "custom of trade" and "common practices" is now used no in one or two, but in nearly all branches of business, and the phrase "honest dealing" has practically lost its natural and ancient meaning. Dishonest dealing is not only systematically practised, but unblushingly defended; and it is but too plain that a large section of the commercial and financial world sympathises with the swindlers even when it hesitates to imitate their practices. In Mr. Storr's circular the indictment is very clear and well supported. "Many solicitors," he says, "are among the chief offenders. Life Assurance Offices, in the eager competition for fresh policies and large returns, grant allowances to solicitors for the introduction of business—in some cases 10 to 15 per cent. on each annual payment"; similar allowances are exacted by solicitors from stock-brokers and auctioneers; and, though "it has not yet become general for solicitors to extort a portion of counsel's fees, the official liquidator or accountant is usually on the best of terms with the solicitor in winding-up cases with good assets. Indeed, it often amounts to 'dividing all round,' and then is no check possible when all pull together at the estate." Sworn brokers and other agents, whilst professing to work for an almost nominal commission, frequently demand payments of the buyer which of course are so much added to the price paid by him; and "brokers [illegible] a moiety of the stockbroker's commission though they charge their clients the full terms." Even this might be allowable if the clients' account contained a statement of such transactions. In fact, as we go round the circle of trades and professions, it is the same story at every step. Theatrical managers, stage managers, and actors wring commissions from ill-paid actors and actresses. Merchants, shippers, shipping agents, produce brokers, silk manufacturers and dealers, cotton manufacturers, and other dealers have to bear similar burdens; town clerks, directors, managers, secretaries, superintendents and other responsible officers of railway, steam shipping, insurance, gas, water, and other public companies, and of clubs, in the same way insist on having their palms greased, while the foremen in mills systematically receive commissions for recommending a particular kind of machinery, oil, straps, brushes, &c, and butlers, house keepers, cooks, coachmen, gardeners, and ladies' maids equally try to supplement their wages by demanding black-mail from their masters' tradesmen in the shape of a percentage on bills passing through their hands. Where is this insidious and spreading corruption to stop? Outraged public opinion may have some effect; but what is wanted above all is an energetic Public Prosecutor and a revision of the laws which give cover to swindling.

BOMBAY.

A SALUTE of thirty-one guns will be fired from the saluting Battery at sunrise to-day it being New Year's Day.

THE following programme of music will be played by the band of H. M.'s Marine Battalion at the Apollo Bunder this evening at a quarter to 6 o'clock.

March.		
Overture	Il Conte d'Essex	Mercadante
Quadrille	Nere Melodien	Strauss.
Selection	Vestale	Mercadante.
Waltzes	Novellen	Gung'l.
Galop	With the Wind	Faust.

THE Government of India have sanctioned the classification of the permanent employés of the several arsenals, depôts, and factories of the Ordnance Department in the Presidencies of Bengal, Madras, and Bombay, as has been done in other public departments under the Indian Government.

A COMPLAINT.—A correspondent, under the cognomen of "Veritas," writes that the officers of the Preventive Service have been denied a holiday to-day by Mr. Jervis, the Superintendent, which is characterized as an abuse of authority. This refusal of leave is said to be unjustifiable, unnecessary, and unauthorised.

KNOCKED DOWN BY A BULLOCK CART.—Soonabai Muncherjee, a Parsee woman, aged 70 years, was on Sunday last knocked down by a bullock cart while passing along Breach Candy Road. Both knees were dislocated, and her left arm severely [illegible]. She was immediately removed to the J. J. Hospital. [illegible] rested on a charge of furious and reckless driving.

THEFT OF A GOLD EARRING.—The Police have been informed that Jewanjee Maharaj had lost on Sunday last a gold earring richly jewelled and valued at Rs. 700. The theft took place in the precincts of his own premises, where wealthy Hindoos and Brahmins meet for worship. On the Police, however, making inquiries into the matter, the Maharaj objected to any of his own sacerdotal staff of Brahmins being arrested on suspicion, or that even the Police should enter the premises to institute inquiries.

ROBBING A CHILD OF ITS ORNAMENTS.—A Hindoo girl, aged five years, residing at Funneswady, was missed by her parents about two o'clock on Saturday afternoon last, when the matter was reported to the Police. Search was made, and the girl found on the same evening; the ornaments that she had on her person had been taken away, and no trace has yet been had of the missing property.

WE are sorry to state that Captain Yates, of H. M.'s 26th Regt. N. I., is very ill and has been ordered by his medical advisers to Bombay. Captain Yates left for Bombay by the mail train on Saturday last.—*Deccan Herald*.

MACLEAN'S GUIDE TO BOMBAY.—We have received and acknowledged with thanks a copy of Maclean's Guide to Bombay, with all the changes introduced into it which a New Year have rendered necessary. It is a very clearly printed and compact book, containing all the most necessary information in regard to Bombay. The town is especially dwelt upon, with its history, industries, and rapid development, but the Presidency is not left out of the Guide; its peculiarities are dwelt upon and delineated. The history of Bombay as contained in this Guide is very interesting and comprehensive. One can see the master mind of the writer running through it all. He grasps the most prominent features in the history of Bombay, and so fastens them upon the mind of the reader that it becomes easy for him to fill in the details. The writing is forcible and yet the reading is light, owing to the lucid and happy style of the writer. The book is a valuable one to every one connected with India.—*Deccan Herald*.

OUR Surat correspondent informs us that at the end of February Mr. Macpherson, Acting Judge of Surat, is to be transferred to Poona as Judge and Sessions Judge of Poona, and that either Mr. Phillpotts or Mr. Newnham will go to Surat.—*Id.*

IT is rumoured that Mr. T. C. Hope is to come back as Revenue Commissioner.—*Id.*

WE are exceedingly sorry to announce the death of [illegible]nel C. A. M[illegible] Coyle, Commandant at Assergbur, w[illegible]elancholy event took place at the residence of Surge[illegible] for Sal[illegible]amon, at Yerrowda, on Friday last. The deceased had been sick for some time, and all that me[illegible] could do was done for him, with no avail. H[illegible]ly sufferings, which were very great, contrasted strongly with the perfect peace of mind and lively hope in which he endured them unto the end. The funeral took place on Saturday morning last.—*Id.*

THE Government of India, we understand, have sanctioned the grant to each of the official members of the Text-Book Committee, which assembled at Simla some time ago, of a deputation allowance of Rs. 10 per diem, for the period they had to serve in the said committee, and a travelling allowance to and from the rate of three annas a mile by rail and eight annas a mile by road. The members who are entitled to this allowance appear to be Colonel Macdonald, Director of Public Instruction, Madras; Mr. Oxenham, of the Deccan College; Mr. Griffith, of the Benares College; Mr. Tawney, of the Presidency College, Calcutta; Dr. Leitner, of the Lahore College; and Rao Saheb Narrain Bhai Dandikar, of Berar.—*Indian Daily News*.

[illegible]RAFFIC ON THE G[illegible] RAILWAY.—The increase in go[illegible] traffic on the [illegible] Railway for the week ending [illegible] December [illegible] was 73,089 maunds and decrease in [illegible] Rs. [illegible] The quantities carried and the earnings [illegible] 1876 as follows:—

Description.		Week ending 22nd Dec. 1877.		Week ending 23rd Dec. 1876.		Increase.		Decrease.
COTTON—								
Weight	Mds	38,1[illegible]	Mds	48,452		...		10,340
Amount	Rs.	43,9[illegible]	Rs.	59,0[illegible]0		...	Rs.	15,075
GRAIN AND SEEDS—								
Weight	Mds	2,95,5[illegible]	Mds	3,89,6[illegible]0		...		[illegible]
Amount	Rs.	1,71,5[illegible]	Rs.	2,24,697		...		
WHEAT*—								
Weight	Mds	78,23[illegible]		...		...		
Amount	Rs.	39,02[illegible]		...		...	Rs.	14,141
SALT—								
Weight	Mds	20,04[illegible]	Mds	46,539		...	M.	51,498
Amount	Rs.	13,980	Rs.	45,559		...	Rs.	31,579
OPIUM—								
Weight	Mds	2,525	Mds	3,964		...	Mds	1,439
Amount	Rs	8,248	Rs.	12,276		...	Rs.	4,028
P. GOODS AND TWIST—								
Weight	Mds	17,907	Mds.	13,591	Mds	4,316		...
Amount	Rs.	26,104	Rs.	17,663	Rs.	8,441		...
GENERAL GOODS—								
Weight	Mds	2,79,961	Mds	1,3[illegible]	Mds	1,47,080		...
Amount	Rs.	1,66,42[illegible]	Rs.	1,1[illegible],228		52,198		...
TOTAL—								
Weight	Mds	7,41,31[illegible]	Mds	6,6[illegible],226	Mds	73,089		...
Amount	Rs.	4,69,23[illegible]	Rs.	4,7[illegible],423		...	Rs.	4,184

* Wheat was included in [illegible] with Grain and Seed.

DEPARTURE OF MAJOR SANDEMAN.

MAJOR R. G. SANDEMAN, [illegible] Governor-General's Agent for Beloochistan, arrived in [illegible] yesterday from Kurrachee by the B. I. Steam Navigation Company's steamer Africa, and left for [illegible] the same afternoon by the mail steamer G[illegible]ior. No salute was fired; and the gallant Major's arrival and departure were unmarked by any formal reception or leave-taking.

ARRIVAL OF THE UNITED STATES MAN-OF-WAR MANONGAHELA.

THE United States Man-of-War Manongahela, 960 tons, Captain W. E. Fitzhugh, arrived in Bombay harbour yesterday from Aden, which port she left on the 21st instant. On anchoring, she fired a salute of 21 guns, when the saluting battery returned the same number.

ADDITIONAL PASSENGERS BY THE HOMEWARD MAIL.

THE P. and O. Co.'s s.s. Gwalior, Captain J. C. Babot, sailed yesterday for Southampton via the Suez Canal with the English Mails, and the following additional passengers:—

For Southampton—Mr J E Stoddart, Dr and Mrs Bancroft, and Mr J. Hughes.

For Brindisi—Major R G Sandeman.

ARRIVAL OF THE S.S. MACEDONIA.

THE s.s. Macedonia, Commander J. Mackay, of the Anchor Line, from Liverpool, arrived on Saturday evening with the following passengers:—

Mr L E H Yates	Mr E James
Mr G Silvertop	Mr F St C Williams
Mr and Mrs Bell	Miss Williams and friend
Mr and Mrs White	Mr J Cradock
Miss Law	Mr Rogers
Miss Sisson	Miss Rogers
Major Lousada	Miss Wheeler

CRICKET.

BOMBAY VOLUNTEERS.

IN the cricket match arranged to come off to-day on the Gymkhana ground between the A. and E. Companies, the following is the list of players:—

A. COMPANY.	E. COMPANY.
Lieut. A. R. [illegible]	Capt. McHinch
[illegible]	[illegible] M. P. W[illegible]
Corpl. F. C. Macrae.	Corpl. A. Mitchell
Priv. A. Arthur.	Lce. Corpl. J. T[illegible]
,, J. M. Cannon.	Private Edwards
,, E. A. Corke.	,, F. L. Je[illegible]
,, N. Devlin.	,, J. Lang[illegible]
,, D. Devlin.	,, W. McK[illegible]enzie
,, H. Harrington.	,, A. Mull.
,, H. E. Harrington.	,, G. Robot[illegible]tom.
,, W. Liebschwager.	,, T. Ward.

Players are specially begged to be on the ground ready to begin punctually, at 10 a.m. so that each side may have two innings if possible. Tents for spectators will be pitched.

CRICKET MATCH.

PARSEE C. C.

TO-DAY the first eleven of the Parsee C. C. will play the next twenty-two, the following players comprise the eleven:—

Sorabji Bezonji.	Bomonji Bhik[illegible]
Ardeshir C. Major.	Dorabji E. D[illegible]war.
Rastamji J. Kapadia.	Rastamji F. B[illegible]truck.
Jamshedji M. Patell.	Pestanji J. M[illegible]er.
Dadabhoy P. Banaji.	Byramji Bhim[illegible]
Ardeshir R. Libowalla.	

Play will begin at 9 a.m.

THE FAMINE BUDGET.

AT the Viceroy's Legislative Council which met at Calcutta on Thursday, the 27th inst., when the Famine Budget was brought forward by the Finance Minister, the following speeches were delivered:—

MR. EDEN'S SPEECH.

I think it must have been generally anticipated, even before Sir J. Strachey made his able and comprehensive exposition of the present financial position of Government, that it was quite impossible that the administration of the country could be carried on without some increase of taxation.

If only the country could be secured for a few years from famine, war, or other calamity, the finances of India would evidently be in a most flourishing condition. But so extraordinary calls have been made upon it in the last few years, to meet the expenditure of recurring famines, have plunged the country into difficulties from which it can only be relieved by such measures as shall provide a very considerable increase of revenue to the Imperial Government.

I may, I think, say for the people of Bengal that they have for some time passed been prepared for a demand to bear, in common with the other provinces of the Empire, their share of the cost of meeting these extraordinary charges, and I feel that they will cheerfully accept the requisition which I shall be compelled to make upon them. I am sure that the action of the Government of India, in determining to save the lives of the people at any cost which it was possible for the country to bear, has the entire concurrence of the people of Bengal. In the early stages of the famine at Madras many influential and leading men of the country expressed a wish that everything which could be done with this object should be done, and that the cost should be subsequently raised from them by taxation fairly distributed.

I have under these circumstances felt no hesitation in expressing my readiness to accept the burden which it is proposed to throw on Bengal as its contribution towards the support of the Local Council and the public in the measure which I shall be compelled to lay before that Council in a few days to enable me to meet the call which has been made upon me.

I should not, however, be dealing frankly with your Lordship if I did not say that the expressions which I have heard of the readiness of the people of Bengal to bear their share of the cost of famine have been qualified by a strong wish that before imposing fresh taxation the Government of India should thoroughly analyse the increasing charges of the army with a view of applying to that branch of the public service the same rigid economy that has been applied to other branches of the service. I am not in a position to say how far this wish is reasonable, or how far compliance with it is possible; but I feel it my duty to say that I know it is a subject which is very much occupying the mind of educated Native gentlemen in connection with the question of fresh taxation, and that considerable agitation of the subject is going on.

I have much pleasure in saying that the general effect of the decentralization system, in respect to the facilities which it has given to provincial administration, has been thoroughly satisfactory. In making the Local Government responsible for expenditure, and giving them a direct interest in the development of various branches of the revenue, it has secured a careful scrutiny over the expenditure of all departments and a deep interest in all improveable heads of revenue which has extended to all grades of the service. District officers understand that the provincial Government cannot devote money to new works and schemes without an improving revenue, and they have cordially and loyally co-operated with the Government in suggesting such measures as appear likely to beneficially affect the revenue.

The Local Government has been able, since the first introduction of the system in 1870-71, to carry out of any measures of improvement on its own responsibility, which would, before the introduction of this system, have had to wait upon the requirements of other provinces. All friction with the Imperial Government has been obviated and much useless correspondence avoided.

I think that in adjusting taxation to the special circumstances of each province, and equalizing as far as possible the relative incidence of taxation upon the various classes of the community, leaving the details to be settled by the Local Government, the Government has acted most wisely. The circumstances and condition of the various provinces are very different, and the incidence of present taxation is also very different in one part of the country to what it is in another. It is, as has just been explained, proposed to levy in the North-Western Provinces a cess upon the land, while last year the deficiency of revenue was then made up by a license tax on trades. But in Bengal we have already in the last few years, imposed upon the land a charge of [illegible] which has been assigned to the Imperial Government as a permanent contribution, while our trading community has been left perfectly free of taxation. Though, therefore, I admit that it is just and reasonable that the landed interest should now, as in the North-Western Provinces, be called upon to share with the trading classes the incidence of taxation, I feel that it is quite impossible at the present time to ask the landed interests and the agricultural population of Bengal to pay anything further; and I feel, in common with nearly all the officials throughout the country who have been consulted on the subject, that the time has come when the trading and artizan classes should be called upon to bear their share of taxation from which they have hitherto been free.

It may perhaps be considered right that I should take this opportunity of stating formally to the Council the measure which, under the sanction which I have received from your Excellency's Government, I propose to submit for the consideration of the Bengal Legislative Council, in order that I may be in a position to comply with the requirements of the Imperial Government.

Last year, when introducing the public works cess, on land, I observed that there appeared to be a very general opinion that something should be done to throw a portion of the incidence of taxation upon the non-agricultural classes. Time did not then admit of the elaboration of any measure for the purpose, but I promised that I would consult with the Commissioners of Divisions in Bengal, and would watch the working of the new license tax in the North-Western Provinces with a view of considering whether we could not shift some portion of the burden of fresh taxation upon classes not interested in the land.

The result of the reference to Commissioners and local officers was to show that there is a large preponderance of opinion in favour of the feasibility of introducing and working a license tax of the kind proposed. The events of the past year have, however, made it clear that, so far from our being able to relieve the classes interested in land by transferring a portion of their burden to the classes engaged in trade and commerce, we shall require, not only all that we now draw from the provincial public work cess, but a very considerable additional income to enable us to meet the liabilities which the supreme Government is compelled to impose upon us. The amount that we are now required to find to enable the Imperial Government to meet famine expenditure is 30 lakhs of rupees net; and we must therefore raise a sum of money sufficient to cover all costs of collection and to save us all risk of inability to meet the unpaid demand.

With the approval of the Government of India it has been determined to raise a sum estimated on this basis by a tax upon trades, dealings, and industries throughout the Lower Provinces. Looking to the sums paid by the landed owners and the cultivators under the Road Cess and Public [illegible] Acts, it is clear that this is not too large a demand this great take upon the commercial and industrial wealth of advanced province. During the last few years Bengal has [illegible] developments, [illegible] in wealth. Its trade has received large developments [illegible] of other provinces profitted generally by the misfortunes agricultural classes [illegible] and by the gradual improvement of the [illegible]house. Its people are, on the whole, the most lightly taxed [illegible]

It having, then, been [illegible] determined to levy a tax of this amount upon trade and commerce and industries other than agriculture, the question re[illegible]ed what shape the tax should take—should the money required be raised by imposing substantial [illegible] members of the trading and industrial classes, or by imposing a general tax upon every class of trade and industry, or by a combination of these measures? To enable us to decide this point, the records of former taxes upon trade and industries were carefully scrutinised.

We have most carefully examined the statistics of the various license-taxes, certificate taxes, and income taxes passed or proposed and discussed since 1861, and have endeavoured to apply the facts thus gleaned in such a manner as to be able to form a very rough approximate estimate of the yield of the modified license tax which we now proposed. On the whole, the conclusion which we came to, on a review of the foregoing and other available facts, was that, if we levied a license tax upon trade and industrial incomes of Rs. 200 and upwards, at the rates adopted in the certificate Tax Act of 1868, we could not hope to realize much more than fifteen lakhs of rupees in all Bengal. There was, moreover, this objection to any tax based on the model of the Certificate Act, that it was after all a tax regulated directly by reference to income, and that in the higher classes the rates were too high for a mere license tax.

The fact that India is, after all, a country where the number of wealthy men is very limited, must always be borne in mind when considering questions of taxation. Any tax, therefore, which is to be largely productive must be assessed on a very large number of people, and it is quite impossible to hope, that we can raise all we want by a tax, however heavy, to be levied on only the wealthiest traders. We want to make all classes pay their fair share of taxation. We have, in respect to the land cess, levied it from every class of ryot, and the tax on trades and industries should follow the same lines as far as possible. The classes who suffer most when famine occurs should certainly contribute something in seasons of prosperity to funds raised for purposes of enabling the Government to meet famines.

It was resolved, therefore, that the tax should take the shape of a license tax, of which the maximum rate should be Rs. 200, and that maximum to be only leviable upon joint-stock companies and a few of the very largest traders and bankers. Substantial traders of a lower class will be taxed at the rates of Rs. 100, Rs. 32, and Rs. 10, while small traders and artizans will pay Rs. 4, Rs. 2, or Rs. 1, according to their means.

In the town of Calcutta a license tax is already imposed on "Professions, Trades, and Callings" in the manner set out in the third schedule of Act IV (B. C.) of 1876. Under that schedule Rs. 25,000 are annually collected for municipal purposes. It appeared that, with certain expections, the rates therein set forth would be suitable rates to impose for the purposes of a provincial license tax in the town of Calcutta, so far as the classes specified in that schedule were concerned. It is obviously very desirable to extend existing forms of taxation where they exist, and are capable of adaptation, rather than impose new taxes; and though it may involve some loss of money, we have determined to apply to Calcutta its present from of municipal license tax, rather than introduce a new tax, with a new assessment and a fresh collecting and assessing machinery. In Calcutta it is not proposed to exempt any of the classes mentioned in the schedule of the Municipal Act. Calcutta has specially benefited by the growth of trade, and its professional men have specially shared in the general prosperity of the place. The tax is so small that I am sure they will gladly accept it, as a most beneficial substitute for an income tax.

The sole addition to the existing license tax is that joint-stock companies and wholesale dealers shall pay a license of Rs. 200, and that wholesale brokers shall pay a license of Rs. 100 per annum; and further, some of the classes of artizans and mechanics who will be subject to taxation in the interior will also be subject to the license tax in Calcutta.

It has been decided that after an estimate has been made of the probable proceeds of a license tax such as that above described, within the municipal limits of Calcutta, the Municipality should be required to contract for the payment to Government of a fixed annual sum, such as would leave the town a fair margin for cost of collection and to cover all risks.

For the interior of Bengal I propose to ask the Local Council to pass a License Tax Act under which the highest rate levied upon a joint-stock company or any wholesale dealer will be Rs. 200. The license fee upon other classes will be graduated in a few clear and distinct grades down to one rupee. The rates, while we hope they will be very productive, will, it is believed, fall very lightly issued upon any class; and the various grades will be capable of easy classification without any direct reference to income or any sort of inquisitional proceeding on the part of assessors.

It has further been decided that the house cess under Act X (B. C.) of 1871 and Act II (B. C.) of 1877 should be remitted the case of those paying license tax. The house cess was made a part of the Road Cess Act in order to compel traders and professional persons in the interior, living outside municipal limits to contribute, along with the cultivating classes, for the purposes of that Act. It brings in very little at present (only about 1½ lakhs for all Bengal) and is very unpopular with the officials and the public. Under the Provincial Public Works Act the house cess is again levied on the same classes at maximum rates. The license tax will fall on precisely the same class of persons as pay house cess under the two Acts last mentioned, and it would be felt as a very great hardship if they had to pay tax three times over—first for local purposes, then for provincial purposes and lastly for imperial purposes. It is best to remit the house cess altogether, and to levy on tax only on trades and industries. The loss to district road committees will be comparatively trivial, and will, if necessary, be recouped to them, and the provincial finances will probably not suffer at all in the end.

The Government is well aware that, in proposing to levy a direct tax of this kind upon such a large body of people, it is undertaking a task of great magnitude. But the circumstances of the country render the levy of this amount of taxation imperative, and I believe the necessary amount could not be raised in any less objectionable manner.

I have heard with great satisfaction the announcement that it is the intention of the Government of India to take measures to equalize to some extent the duties on salt throughout India, and though I should not have advocated in itself a decrease in the salt duty levied in Bengal, which is a very popular form of taxation, I am glad that the measure of equalization should have resulted in a diminution of the rate of duty in Bengal, at a time when we are imposing such a heavy burthen on the people in other respects.

MR. HOPE'S SPEECH.

I now beg to introduce the Bill to amend the salt law, and in doing so will trespass as briefly as possible on the patience of the council, in order to explain its provisions. In the Madras and Bombay Presidencies, the salt revenue is levied in three different ways. There are import duties on salt brought from foreign territory, either by sea or land; there are excise duties on salt manufactured and sold by private persons; and there are the proceeds from the sale of salt manufactured on behalf of the Government, which comprise, in addition to the cost of manufacture, a [illegible] intended to be equal to the duties.

The Bill first raises the sea import duty throughout the two Presidencies from one rupee thirteen annas to two rupees eight annas [illegible] Act of 1875. I may observe, in passing, that the Governor-General in Council has power, by executive order, to reduce the duties prescribed in that Act, and that this power will be used now for the reduction in the Bengal Presidency, but that he cannot so increase them.

Section 5 of the Bill provides that the duty on salt imported by land shall be equal to that on salt imported by sea, and Sections 6 and 7 ensure that the excise duties shall also be equal to the import duties, while Sections 8, 9 and 10 complete the new measures, by making the price of salt sold by the Government equal to the sea customs duty *plus* the cost of manufacture.

The final section of the Bill will enable the Government to re-arrange the graduation of the salt duty down the Orissa coast, so as to shade it off from the Bengal rate to the new Madras rate.

With regard to Sections 8, 9 and 10, relating to the price of what is called in the Madras Presidency monopoly salt, that is salt sold on behalf of the Government, I must give a somewhat fuller explanation. The practice formerly was for the Legislature to fix the entire price in one sum. It was assumed that the cost of the salt to the Government was three annas per maund, and the price was therefore fixed at two rupees, or three annas in excess of the sea import duty. Persons interested in the sale of Cheshire salt, finding that that salt met with no market in the Madras Presidency, while the imports into the Bengal Presidency, where Government itself does not manufacture, amounted to from 250 0 0 to 300,000 tons annually, came to the conclusion that the cause lay in the difference of the systems by which the salt duties were levied in the two presidencies. The Salt Chamber of Commerce at Northwich made representations through their President, Mr. Falk, to Her Majesty's Secretary of State and to the Government of India. The result was the appointment of a Commission, who made an elaborate enquiry last year into the salt administration of the Madras Presidency, and submitted a full and valuable report to the Government of India. The question of cost was carefully investigated. It was ascertained that, taking the operations of ten years, the average cost of salt per maund on the east coast of the Madras Presidency was over 3¼ annas per maund, and on the west coast over 8⅞ annas per maund. This high rate on the west coast was owing to the fact that very little salt was made there, and the Government of Madras imported their supplies from Bombay. Considerable variations were also found on the east coast in the different districts, the cost in the Ganjam district being lowest, viz., 2 annas 9·6 pies per maund, and that in the South Arcot district being highest, viz., 4 annas 7·7 pies per maund. These figures, however, include every conceivable item of charge, such for instance as Police and Preventive Establishments, proportion of the cost of the Madras Board of Revenue, Collectors of districts, pecuniary liabilities, [illegible] of such items are borne by Government under an excise system also, and in the comparison of the two systems they should therefore be eliminated. The general result of the investigation thus was to show that the assumption that the cost of the salt generally was only three annas was incorrect, the fact being that it exceeded three annas by from half anna, on an average, on the east coast, to six annas on the west coast, and consequently, that Government, by selling its salt only two rupees a maund, favoured it, in comparison with privately imported salt paying a duty of one rupee thirteen annas a maund, to the extent of these amounts. At the same time, it was clear that Liverpool salt could not hope to compete with home made salt on the east coast of Madras, even when the two were, as they ought to be, equally taxed. In Bengal, the case is different. The greater moisture of the climate, rendering solar evaporation more difficult, and the weakness of the sea brine, from the quantity of fresh water poured in through the Gangetic delta, make home made salt so expensive, that Liverpool salt, brought out as ballast at nominal rates, now supplies the greater part of the Lower Provinces of Bengal. To the evil arising from under-estimating the cost of production, the Government of India, to some extent, applied a remedy before the appointment of the Commission, by passing Act XI. of 1875 in March of that year. Under that Act, power was given to the Local Government to fix the selling price of Government monopoly salt in any local area by adding to the duty of one rupee thirteen annas per maund the actual cost of the salt. Accordingly, in that month, the price per maund of Government salt in the west coast districts of Malabar and South Canara was raised by two annas for home-made salt, and by five annas for imported salt. This has recently been followed up, on the recommendation of the commission, by the abolition of the Government monopoly as it is called, in those districts; and when the Government stocks have been sold off, the supply of salt will be left entirely to private manufacturers paying an excise duty, and to private importers paying an import duty, the two duties being equal. The present Bill, while it repeals Act XI. of 1875, re-enacts its provisions, but puts them in operation throughout the presidency. It prescribes that the selling price of Government salt shall be equal to the sea import duty on salt added to the cost of the salt to the Government. This cost may be determined by the local Government for different local areas; but until it is so determined, it will be taken at the present sum of three annas per maund everywhere except in Malabar and South Canara, where it will be taken at five and eight annas per maund for home-made and imported salt, respectively. Under this system, it is impossible for private importers to allege that they are unfairly weighted in their competition with home-made salt.

I have now performed the task which, with the view of relieving my friend Sir John Strachey, I gladly undertook. I feel, however, that I should perform that task in the letter only, if I did not add my own cordial concurrence in the measure, and my conviction of the wisdom and foresight shown in an equalization of the salt duties throughout India. I trust that I shall not be held to qualify this concurrence in any way, when I add that in thus supporting legislation which adds considerably to the burdens of a presidency I in some measure represent, while simultaneous executive action carries large relief to Bengal, which, as His Honour the Lieutenant-Governor has truly said, is already one of the lightest-taxed provinces in all India, I rely confidently on the hope which Sir John Strachey's remarks afford, that the imposition of fresh taxation on the agricultural classes of the Bombay Presidency will be found to be unnecessary or undesirable.

I have now to request your Excellency to suspend the orders for the conduct of business, in order to allow of this Bill being passed at once. The reason for this request is, that if any interval were allowed to elapse between the time when the intention of the Government to raise the salt duty became known and the time of carrying into effect that intention, it would be made use of by traders in salt to purchase from Government, or to pass out from private works, or to import, as much salt as possible. To the extent that this was done, the Government would lose the increase of revenue which they expect from the raising of duties. So much risk is there of this taking place that, although the Government would have been glad for statistical purposes to delay bringing the measure into force until the 1st January, thus allowing an interval of only four days from to-day, of which one day is Sunday, they came to the conclusion, after taking the best advice to be had on the subject, that even this would be dangerous, for it is understood that there are traders in Bombay capable of buying up the whole existing stocks there, and who would be very likely to do so if time were given them, seeing the enormous profit to be made out of the transaction.

BILLIARDS.

THE FIRST MATCH.

THE advent of Mr. Roberts, the champion billiard-player, has for some time past been eagerly looked forward to by lovers of the game in Calcutta. Mr. Roberts earned the good will of the public when he was among us in the early part of the year, and has, moreover, won further laurels since then, inasmuch as he has again, by beating his great opponent Cook, retained his position as the champion. It was therefore, not to be wondered at that a goodly company assembled last evening at the Dalhousie Institute to witness the champion's second *debut* in Calcutta. Mr. Roberts's opponent was a gentlemen who will soon be before the public in quite a different character, and to whom was conceded a start of 600 points. The game was played on one of Messrs. Lazarus & Co.'s tables of which it need only be said that it fully sustained the reputation of the firm, and was all that could be desired. The game commenced shortly after 9 o'clock with the usual preliminary misses, and at his seventh entry the champion scored his first break of any magnitude, viz., 37. After this, by smaller breaks of 16, 29 and 24, he reached 147 to the amateur's 638. Roberts now set down well to his work, and in his next entry made a break of 88 which included 11 "spots." This he followed up with a break of 61 (7 "spots") and almost immediately afterwards with the largest break of the evening, 95, in which were no "spots." This brought the game to 424 against 662. Shortly afterwards, the champion having passed the "half-way house," the usual adjournment took place.

The play during the second portion of the game was considerably better than in the first part, for, though the champion did not exceed his break of 95, yet he scored more rapidly, making in quick succession breaks of 37, 70, 34, 59, 35, 32, 72 and 67, and eventually winning by 225 points. His break of 70 included 11 "spots," and in that of 72 he went in wholly for that dreaded stroke, failing eventually by a hair's breadth. The break of 67 served to show his delicacy of touch on a beautifully manipulated nursery of cannons which were all made in a space that could be covered by a hat. Altogether the game last night was a treat, and served sufficiently to show the champion's great mastery over the balls. His opponent played a plucky uphill game, but from the commencement it was evident he was over-matched, even with the large allowance made to him. The average for the first 500 was 14·3, and for the second 500, it was 20·7. In all, the champion had 59 entries, making his average per entry 16·9. This evening Mr. Roberts will give another exhibition, and as his stay among us is short, we would advise all who take an interest in the game to lose no opportunity of seeing him.—*Indian Daily News*.

DOES THE ASSIGNMENT OF A POLICY OF ASSURANCE REQUIRE TO BE STAMPED.

CALCUTTA HIGH COURT, APPELLATE JURISDICTION, DEC. 1ST AND 21ST, 1877.

BEFORE the Hon'ble Sir R. Garth, Knight, Chief Justice, and the Hon'ble W. Markby and W. Ainslie, Justices.

In the matter of a reference by the Board of Revenue, N. W. P., under section 41 of Act XVIII. of 1869, dated 20th August 1877, and of a certain policy of assurance issued by the Indian Life Assurance Company. This was a case referred by the Board of Revenue, N. W. P. for the opinion of the Court, and the question was whether an assignment of a policy of assurance, by an endorsement on the back therefore, required to be stamped as a conveyance or otherwise (no sum was mentioned in this instance as the consideration for which the policy was assigned). The judgment of the Court was as follows:—

Markby, J., (Ainslie, J., concurring.)—Even if we assume that the transfer of a policy of insurance is a conveyance of property situate in British India so as to be *primâ facie* chargeable under Act XV., Schedule 1 of the Stamp Act (as to which we express no opinion), still the difficulty arises with regard to the indorsements which the Board of Revenue consider ought to be stamped as conveyances, that it is impossible to say that any specific sum was paid as consideration for either of these transactions. Under section 34 vendor and purchaser, in cases of sale, are both required to set forth truly in words the full consideration money, directly or indirectly paid, or secured, &c., &c., under certain penalties for failure to do so. Section 11 is restricted in its application to bonds, mortgage deeds, or settlements, and in the case of a conveyance an option as to the amount of stamp to be used with a corresponding limitation of the rights secured by the instrument is not allowed. It appears to us that no penalty could be imposed under section 34, and that no Court could refuse to receive the instruments before us under section 18. The fact is that the first (and presumably the third instrument) was only an *assignment by way of collateral securing* without any consideration, capable of being settled as a sum of money. The consideration for the assignment was apparently a promise to advance money, such loan being primarily secured by a bond separately chargeable with stamp duty. The money paid was not paid as purchase-money of the endorser's interest in the policy; nothing was intended to be paid as purchase-money; the whole sum paid was intended to be refunded to the payer. No doubt, if the debtor should die before re-payment of the debt, and if the creditor should find it necessary to fall back on the policy for satisfaction thereof, it may be said [illegible] the loan, plus the premia paid on the policy subsequent to its assignments as the price of such assignment, but it is clear that in this view nothing was over paid in respect of the first assignment, and no one could specify in respect of it, or of the third endorsement at the date of its execution, which is the date on which the instrument must be stamped that anything ever would or will be paid. It follows that the penal provisions of sections 18 and 34, which referred to an instrument not properly stamped *at the time of execution*, fail to touch such instruments, for no Court and no Collector can say that an instrument is improperly stamped unless it or he can state what the proper stamps should have been. We, therefore, think that the first and third indorsements are not chargeablewith stamp duty as "conveyances." Nor do we consider that the second indorsements is chargeable as the acknowledgment of the satisfaction of a debt. It is a re-transfer of the policy, and nothing more. It merely recites the fact that the debt has been satisfied in order to explain under what circumstances the policy is re-transferred. As collateral instruments not otherwise provided for, the first and third indorsements are, supposing the transaction such as above stated, liable to a stamp of one rupee. The other indrosement is, in our opinion, not chargeable with stamp duty.

Garth, C. J.—I am of opinion that none of the instruments in question endorsed on the policy of assurance are chargeable with duty. I consider that they are not chargeable as "conveyances," because the policy of assurance which they purport to transfer is not "property" within the meaning of the Stamp Acts. It is merely a contract by the assured with the Insurance Office which may or may not, according to circumstances, prove a beneficial one to the former. Such a contract, in my opinion, is not included in the definition "Property existing in British India." Even assuming that such a transfer were a conveyance of property within the meaning of the Act, I consider that it would not be chargeable with duty for the reasons given by my learned brothers. As regards the second instrument, I think it is not chargeable as an acknowledgment to the satisfaction of a debt, because it does not appear that any debt to the Bank had been satisfied, or that the claims alluded to even debts, or in the nature of debts, or that the amount of the claims, whatever they were, exceeded Rs. 20. It is possible, no doubt, that the first and third instruments may have been collateral securities; but we have no information to guide us as to whether they do properly come under that description or not, and I feel very strongly that giving an opinion upon questions submitted to us by the Board of Revenue, which may serve in the future as a guide to the Board in imposing taxes upon the public, we are bound to advise upon *the actual facts before* us, and have no right to speculate upon the possible nature of transactions of which we really have no certain knowledge.

FOR SALE.

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On THURSDAY, the 3rd instant, Mr. C. D. Fletcher will submit to Public Auction without reserve the following goods:—A handsome pair of blackwood carved sofas, a washand table and dressing table to match, a large bedstead with curtains, pillows, and spring mattress complete, a child's blackwood swinging cot and curtains, also an iron child's cot, with mattress, a handsomely carved round table, easy chair, and blackwood screen, &c., &c.

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Bombay, 1st January 1878.

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On TUESDAY, the 22nd of January, Messrs BENNET and Co. will sell by Public Auction at Breach Candy the above valuable furniture, &c. the property of J. W. Pearson, Esq., full particulars will appear hereafter, and the property will be on view four days before the sale.

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Bombay, 1st January 1878. BENNETT & Co.

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Bombay, 1st January 1878.

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December 24.

THIS TO GIVE NOTICE, that the Undersigned will not be responsible for any debts contracted in his name by any person or persons whomsoever, or for goods supplied to order, unless such order be signed and verified by the Aide-de-Camp, Captain C. W. GORE, H. M. 76th Regiment.

A. KNOX GORE,
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December 10, 1877.

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ALL DESCRIPTIONS of SADDLERY, HARNESS, MILITARY and POLICE ACCOUTREMENTS, Double and Single Leather Machine Bands, Fire Engine Hose and Buckets, &c., EXECUTED of the best materials under a highly experienced Foreman at reasonable rates and on the shortest notice.

Consignments of the above, as also of Gold, Silver and Electro-plated mounted Whips, Spurs, Bridles of all descriptions, Fancy Leather Goods, Gymkhana Kits, &c., are regularly received.

Out-station Orders should be accompanied by a remittance or reference for payment in Bombay.

ELGIN MILLS COMPANY, CAWNPORE.

This Company now Supply
FINE BLUE SERGES.
YARN-DYED KHAKEE DRILL.
SERVANTS BLUE BROADCLOTH.
BLUE, KHAKEE, GREEN, SCARLET, BLACK AND WHITE MILITARY SERGES.

Samples sent Post Free on Application to the Agent.

SALE of superior Moulmein 1st Class and Rangoon 2nd Class Teak Squares.

For Sale at this Office.

BEST RED RULING INK.

MACHINE BLANKETS, COARSE AND FINE, 48 inch wide.

IRON STANDING PRESS, in good order, very strong, with extra size of platen 29 by 21.

LITHOGRAPHIC ST[illegible] [illegible]

WINES, SPIRITS, BEER, &c.

MAX GREGER'S HUNGARIAN WINES.

(*Extract from the Lancet.*)

We have examined the stock of Hungarian Wines in the cellars of Mr. Max Greger, of 7, Mincing Lane, the Agent of the Chamber of Commerce of Vienna, for introducing the Hungarian Wines to the notice of English consumers. These Wines, offered to the consumer through the direct Agency of the representative of the growers, are well worthy of the attention of the public and the profession. Hungary is the next great Wine-producing country to France, and the export of her Wines to that country is largely increasing. A great deal of Hungarian Wine is also sold in this country under the false title of French and Portuguese Wines, better known to ordinary Wine drinkers. But they should need no such recommendation. We found in Mr. Max Greger's cellars, Wines which can favourably compare with the highest class of French and Rhenish Vintages. Amongst Red dinner Wines, the Carlowitz (dry and selected,) and amongst White Wines, the Somlau and white Œdenburg (selected) are remarkable for excellence of flavour, for delicacy, and for soundness. Many of the Hungarian Wines are of high alcoholic standard, and for all medical purposes, as for ordinary consumption, they are by far more worthy of notice than most of the common and adulterated French Wines offered at equal prices. A considerable quantity of Hungarian Wine is sold in England as *Port Wine* and as *Bordeaux Wine*; but there can be no reason why they should not be known in their own names. The Hungarian Wines are particularly rich in phosphoric acid, and are generally richer in alcohol than the Bordeaux Wines. The dietetical powers of these Wines are of a high order, and *we commend to the Medical profession the pure Wines of Hungary as specially worthy of notice.*

THE Undersigned have been appointed SOLE AGENTS in Bombay for these Wines, now in such great favour in Europe, and to introduce them in India will supply sample cases containing 1 dozen assorted kinds.

Red.	per dozen.	White.	per dozen.
No. 1 Erlau	15 0	No. 9 Bakator	20 0
,, 6 Carlowitz	20 0	,, [illegible] Dry	36 0
,, 25 ,, selected,	23 0	,, 16 Odenburg	24 8
,, 31 Ofner Auslese	24 8	,, 39 Ofner Auslese	24 8
And other kinds		,, 30 Sparkling	37 8
White Crown Tokay, 1834 Vintage			78 0
No. 6 Carlowitz in Octaves 7½ dozen			Rs. 100
,, ,, qr. casks 15 ,,			200

Also Max Greger's "Generosa" Sherry (Spanish) qr. casks Rs. 275. Octaves Rs. 150.

Full Price Lists on application.

WM. WATSON & Co.,
24, Apollo Street, Bombay.

NOTICES.

MAHABLESHWUR DAWK RE-OPENED.

COMFORTABLE PHAETONS with RELAYS of GOOD HORSES from Poona to Mahableshwur can be had at Rs. 35.

PEROSHAW BURJORJEE,
Proprietor of Stage Carriages, Main Street,
Poona, October 18, 1877.

SCOTT & CO., M.R.C.V.S.,
VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES Rs. 10; Examination and Verbal Opinion, Rs. 5; Livery for Horses on Commission sale, Rs. 35 per month including syce. Horses in infirmary Re. 1 per day; Commission Rs. 17 from Purchaser and Seller on horse sold.

Every care and attention devoted to shoeing and breaking to harness, both being under our immediate supervision. Horses sent from up-country will meet with a ready market.

FOR SALE ON COMMISSION, a NUMBER of HORSES broken to single and double harness, and also for saddle.

ROBERT SCOTT & Co.

Girgaum Veterinary Stables, Bombay, Nov. 8, 1877.

OLD SCOTCH WHISK[illegible]

A BLENDING
OF THE FINEST OL[illegible]
CAMPBELT[illegible]
AND
ISLAY WHIS[illegible]
SELECTED FOR AND [illegible]
BY THE [illegible]
UNDERSIGNED.

Per Ddozen, Rs. 23.

THOMSON AND TAYLO[illegible]
CHEMISTS AND DRUGGI[illegible]
MANUFACTURERS of AERATED [illegible]
RAMPART ROW, BOM[illegible]

SECOND YEARLY [illegible] OF "CHARIVARI'S PRIZE CHRISTMAS ANNUAL AND ALMANAC FOR 1878."

WILL be published on or about December First, at the *Charivari* Office, 4, Waterloo-street, Calcutta, the "Charivari Prize Annual and Almanac for 1878." Price Rs. [illegible], or with Mofussil postage, Rs. 2-12.

The Annual will be well and copiously illustrated by the best European Artists in India. The Calendar especially being embellished with original artistic borders, of great beauty, and the whole will be bound in a richly ornamented cover, having an appropriate and elaborate itle page.

The Contents will comprise Tales, Poetry, Conundrums, &c., &c., after the fashion of the ventures of this class periodically appearing in England at the Christmas Season. The Tales, Verse, &c., it is proposed to obtain by offering the following prizes:—

First, for the best original Tale, suitable to the season and to the country, length say about six to eight pages of *Charivari*.

Rs. 250 is offered as a Prize.

Secondly, for the best Original Poem, said poem to be of a humourous or serio-comic nature, not to exceed in length one hundred and fifty lines, or to be of less than one hundred lines.

Rs. 150 is offered.

Thirdly, for the best Original Conundrum, a prize of

Rs. 100 will be given.

Some of the best of the rejected tales and poems will also be taken. A selection of the conundrums will also be made to follow the prize [illegible].

Competitors should send their names and addresses in a sealed envelope with their contributions, bearing outside the *nom de plume* or motto with which their composition is signed. Each contribution must be accompanied by a subscription for the Annual.

To afford time for selection, no tales, poems, or conundrums can be received for the purpose of this competition later than the 30th November.

In conclusion the proprietors call attention with confidence to the large measure of success which attended their original venture last year, and the unanimous verdict of approval which the press accorded it. It will be their endeavour to make their second venture even more worthy than their former effort of the support of the public.

A Few Copies still on hand of "Charivari's Prize Christmas Annual and Almanac for 1877."

GRIMAULT AND CO.,
PHARMACEUTICAL CHEMISTS.
PARIS. 8, RUE VIVIENNE, PARIS.

MESSRS. GRIMAULT & Co. beg to inform the public that they have made arrangements in order to secure a regular supply of their celebrated remedies, all prepared according to the formulas of the Official Codex. These medicines are prescribed by duly qualified medical practitioners in all parts of the civilized world.

DR. LERAS' PHOSPHATE OF IRON.

This preparation, which contains the two chief elements of the bones and blood, is a rapid cure for ANEMIA, CHLOROSIS and IMPOVERISHED BLOOD. It is particularly SUITABLE TO YOUNG GIRLS THROUGH THE PERIOD OF PUBERTY. It has NO COSTIVE PROPERTIES and [illegible] NO ACTION UPON THE TEETH.

GRIMAULT & CO.'S SYRUP OF HYPOPHOSPHITE OF LIME.

The DISEASES OF THE CHEST, the CONSUMPTION [illegible] reputed incurable to this day, will find an almost certain [illegible] in GRIMAULT & CO.'S SYRUP OF HYPOPHOSPHITE OF LIME. ASTHMA, BRONCHITIS, the different [illegible] COUGH, never resist to its salutary influence.

To distinguish GRIMAULT & CO.'S SYRUP [illegible] PHOSPHITE OF LIME from numerous imitations [illegible] GENUINE ONE IS ALWAYS COLOURED [illegible]

GRIMAULT & CO.'S MATICO [illegible] AND INJECTION.

Renowned Physicians prescribe GRIMAULT'S [illegible] INJECTION as the most active and at the same time [illegible] inoffensive remedy in the treatment of ACUTE and C[illegible] DISEASES. The Matico Capsules specially [illegible] persons who prefer an internal medication [illegible] paiba, the inconvenience of giving NAUSEAS.

DUSART'S SYRUP OF LACTO-PHOSPHATE OF LIME.

TONIC, RECONSTITUENT and DIGESTIVE of [illegible] particularly suitable to FEEBLE SUBJECTS, CO[illegible] INFANTS, OLD PEOPLE, and RICKETY CHILDREN, [illegible] in them the CALCAREOUS ELEMENTS entering into the CONSTITUTION of the BONES. Well adapted to LADIES in the FAMILY WAY, and WET NURSES (whose Milk [illegible] ricous).

GRIMAULT & CO.'S PECTORAL LOZENGES OF LETTUCE JUICE.

This delicious comfit, containing the most soothing substance of the whole Materia Medica, is employed with success against COUGHS, INFLUENZA, BRONCHITIS, HOOPING COUGHS, &c.

JULIEN'S LAXATIVE FRUIT.

Under the form of a "BONBON," of the MOST AGREEABLE TASTE, the Julien's Fruit is the MILDEST LAXATIVE and the MOST HARMLESS PURGATIVE. It is used in cases of CONSTIPATION, PILES, BILIOUS HEADACHES, LIVER AND STOMACH AFFECTIONS especially efficacious in CONGESTION OF THE BR[illegible]

GRIMAULT & CO.'S INDIAN CIGARETTES.

ASTHMA, NERVOUS COUGHS, CHRONIC [illegible] HOARSENESS, LOSS OF VOICE, FACIAL [illegible] INSOMNIA are rapidly relieved by using [illegible]

GRIMAULT & CO.'S G[illegible] [illegible]

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BANKS.

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HEAD OFFICE:
PARIS.

SUBSCRIBED and PAID-UP CAPITAL	£3,200,000
RESERVE FUND	£ 800,000

LONDON BANKERS
THE BANK OF ENGLAND,
THE UNION BANK OF LONDON,
AND
Messrs. C. J. HAMBRO AND SON.

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A. RENAUD, Manager.

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HATTON COURT THREADNEEDLE STREET, LONDON.
INCORPORATED BY ROYAL CHARTER.

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AKYAB.	BATAVIA.	SHANGHAI.
RANGOON.	SOURABAYA.	HANKOW.

THE BANK'S AGENCY IN BOMBAY GRANTS DRAFTS ON ITS HEAD OFFICE, LONDON BANKERS, FRANCE AND GERMANY, AS WELL AS ON THE OTHER AGENCIES AND BRANCHES; NEGOTIATES, AND RECEIVES FOR COLLECTION, BILLS OF EXCHANGE; EFFECTS REMITTANCES IN THE BANK'S OWN DRAFTS, WITHOUT CHARGE FOR COMMISSION; AND CONDUCTS ALL KINDS OF GENERAL BANKING BUSINESS.

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On Current Deposit Accounts interest is allowed at 2 per cent. per annum on the minimum monthly Balances, up to Rs. One Lac, but no interest allowed on balances of less than Rs. 1,000.

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ARE RECEIVED AT RATES WHICH MAY BE LEARNED ON APPLICATION, AND FOR FIXED PERIODS AS FOLLOWS:—

6 months' notice	4 per cent. per annum.
12 ,,	5 ,, ,,

All Letters should be addressed, and Remittances made payable, to THE CHARTERED BANK OF INDIA, AUSTRALIA, AND CHINA.

C. J. SHARP, Acting Agent.

NATIONAL BANK OF INDIA (Limited.)

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Interest is allowed on Current Deposit Account at 2 per cent. per annum on the daily balances up to Rs. 1,00,000 but no interest will be allowed on balances under Rs. 1,000.

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The Bank receives Money on Fixed Deposits and allows Interest thereon as follows:—

On Deposits subject to 6 months' notice of withdrawal, 4 per cent.
Do. do. 12 do. do. 5 ,,

EXCHANGE.

The Bank negotiates and collects Bills payable in London, Calcutta, Madras, Shanghai and Hongkong. It also grants drafts on London and on its Branches and Agencies at the current rates of Exchange.

By Order of the Directors,
WM. A. BAKER, Manager.

[illegible] ember 1877.

BANK CORPORATION.

ORATED BY ROYAL CHARTER.

AL PAID UP—£1,500000.

RVED FUNDS—£500,000.

OMBAY AGENCY.

[illegible] not less than Rs. 500 are received for fixed [illegible] interest at rates which may be ascertained on [illegible] allowed on Current Deposit Account. [illegible] ght and sold on England, Scotland, Ireland [illegible] e Branches and Agencies of the Corporation [illegible] Madras, Ceylon, Singapore, Hongkong, Shanghai, [illegible] Mauritius, Port Elizabeth, Melbourne, Sydney, and [illegible] d. [illegible] Notes are also issued for the use of travellers negotiable in towns of importance throughout the world. [illegible] oration effect the purchase and sale of Government [illegible] ocks, Shares, &c., on account of constituents, and the safe custody of the same, drawing the interest [illegible] nds as they fall due. [illegible] ours from 10 A.M. to 3 P.M. Saturdays from 10 to 1.

TERED MERCANTILE BANK OF INDIA, LONDON, AND CHINA.

BOMBAY BRANCH.

LONDON BANKERS.
[illegible] NGLAND. LONDON JOINT STOCK BANK.

MONEY REMITTED Drafts on it [illegible] rate of Exchange by the Bank, and [illegible] es and Agencies in the IRELAND, [illegible] PARIS, [illegible] D. [illegible] Towns in the AUSTRALIAN COLONIES. [illegible] k will send the Draft direct to the party [illegible] ven.

INTEREST.

[illegible] nt Accounts interest is allowed at 2 per cent. [illegible] minimum Monthly Balances, up to Rs. 100,000, [illegible] will be allowed on balances of less than Rs. 1,000.

ON FIXED DEPOSITS.

[illegible] months' notice of withdrawal at 5 p. ct. per annum
6 do. do. do. 4 do.

[illegible] etters should be addressed, and Hoondies made payable to the Agent, Chartered Mercantile Bank.

TO LET.

TO LET, a Commodious UPPER-STORIED HOUSE in Military Square, Fort. A Stable in Military Square Lane, Fort.

Apply
NANABHOY BYRAMJEE JEEJEEBHOY,
Managing Trustee,
The Honorable Byramjee Jeejeebhoy Trust Settlement 1872.

HOTELS.

OOTACAMUND,
NILGHIRI HILLS.

A SET OF ROOMS will become AVAILABLE at WOODSIDE HOTEL from the 1st March next, or perhaps an earlier date. It includes a large bedroom, handsome large drawing room, and a smaller bedroom or office.

Terms for 2 persons for 5 months Rs. 500 a month. For an extra person Rs. 100 additional a month.

Apply to MRS. KILKELLY, Landlady, Woodside Hotel Ootacamund.

MATHERAN.—The CLARENDON HOTEL is OPEN to VISITORS. Accommodation First-class and for Ladies there are separate [illegible] of to the Hotel which command beautiful views of Bombay and Matheran. [illegible] to let.

TERMS.—MODERATE.

NOTICES.

VAUGHAN-JONES'
ORANGE BITTERS
("STANDARD BRAND.")
AS SUPPLIED TO THE ASHANTEE EXPEDITION.

Finest Tonic either by itself or as blended with Sherry Champagne, Gin, &c.

A Valuable Cordial, and far superior to the pungent and nauseous compounds sold under the name of Bitters.

No Mess or Family should be without it.

Sold everywhere in the Colonies and India.

WHOLESALE OF VAUGHAN-JONES,
[illegible] WATER LANE LONDON, E.C.

NEW DEPOT
OF ALL SORTS OF FANCY GOODS
JUST OPENED FOR THE SEASON ONLY,
[illegible] Street, between the Oriental Bank and Soundy & Co., Fort.

DINSHAW DORABJEE has the pleasure to announce the arrival of an extensive assortment of FANCY GOODS, such as Scrap and Photographic Albums, Ladies' and Gentlemen's handsome Dressing Cases, Work Boxes, Glove and Handkerchief boxes, Fans, Silk Umbrellas, Parasols and Sunshades with Fancy and Ivory Handles, Parel Card Cases and Beads, Boots, Shoes and Slippers, Crystal Glass Inkstands, Gents' Canvas and Leather Courier Bags, Money Purses, [illegible] Stationery, &c., &c.

DINSHAW DORABJEE
[illegible] STREET, FORT, BOMBAY.

[illegible] OKEN [illegible] ENFEEBLED CONSTITUTIONS [illegible] other remedies have failed, have been [illegible] course of OLD DOCTOR JACOB TOWNSEND'S [illegible] ILLA. This [illegible] preparation, [illegible] for [illegible] Red R[illegible] specially selected, [illegible] maintained [illegible] place unrivalled as [illegible] of the blood, and [illegible] specific for pains in the bones, [illegible] loss of strength, flesh, and appetite. Its alterative qualities [illegible] those suffering from Indigestion [illegible] and Liver Complaints it is [illegible]. In [illegible] with this preparation may with great advantage be taken OLD DOCTOR TOWNSEND'S SARSAPARILLA PILLS [illegible] alterative, and tonic without purging. [illegible] Caution.—Get the red and [illegible] with the Doctor's head in the centre. Wholesale [illegible] for Bengal and Calcutta [illegible] Madras.

[illegible] Depot, 131, Fleet Street, London.

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CHARIVARI'S
[illegible] RISTMAS ANNUAL,
SECOND ISSUE.
Containing
PRIZE TALE,
PRIZE POEM,
[illegible] RIZE CONUNDRUM,
with numerous other TALES,
PO[illegible] CONUNDRUMS and a
budget of [illegible] Puzzles, &c.,
and an
ILLUSTRATED CALENDAR,
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FESTIVE SEASON.
Beautifully illustrated and bound
in [illegible] stiff cover specially [illegible]
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CUTLER, PALMER, & CO.,

LONDON, BORDEAUX,
BOMBAY, AND CALCUTTA.
ESTABLISHED IN 1815.

PATRONS.

H. M. THE QUEEN, EMPRESS OF INDIA,
THE ADMIRALTY,
SEVERAL OWNERS OF INDIA, CHINA AND AUSTRALIA S.S. LINES,
THE B. I. S. N. Co. FOR SOME OF THEIR SHIPS.
And many Regimental Messes, and the undermentioned Club Houses, &c. &c.

The BOMBAY.	The BENGAL UNITED SERVICE.	The FUTEHGARH.	The TIRHOOT PLANTERS.
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LONDON OFFICES:—5, ADELPHI TERRACE, W. C., AND 3 NEW LONDON STREET, HART STREET, MARK LANE, E. C.
CALCUTTA HOUSE:—10, HARE STREET, CALCUTTA | BORDEAUX HOUSE:—PLACE DU CHAMP DE MARS.

MEMO. OF TERMS.

(Our Quotations throughout are duty paid.)

An Order for Five Cases, accompanied by Cash, carries 10 per Cent. Discount off BOND VALUE.

3 months' Credit, without Discount, to approved Buyers.

Special Terms to Messes, Clubs, and Co-operative Societies.

Single dozen Orders subject to 5 per Cent. for Cash off Bond Value.

Note.—Forwarding Charges are added. We guarantee each case to contain its full complement of bottles when despatched, and agree to take back or exchange any Wine that may not be approved of on arrival but not afterwards.

☞ *N.B.—Mofussil constituents are requested, before taking delivery of their Goods, to see that the weight agrees with the Railway receipt.*

To prevent delay, Constituents when ordering are requested, in the event of any particular Brand not being in stock, to state whether the nearest quality may be substituted.

We do not supply less than one dozen quarts or two dozen pints.

LOCAL AGENTS FOR SINGLE BOTTLES.

Mr. JAMES PEARSE, Apollo Street.
Mr. EDULJEE PALLONJEE, Bora Bazaar Street; Mr. JAMSETJEE NOWROJEE, Poydoni;
Mr. DHUNJEEBHOY COWASJEE OOMRIGUR, Crawford Market.

BORDEAUX—Red.

CASH Per 1 dozen Quarts or 2 dozen Pints. Qts. Rs. A.	CASH Pts. Rs. A.			CREDIT. Per 1 dozen Quarts or 2 dozen Pints. Qts. Rs. A.	CREDIT. Pts. Rs. A.
31 0	33 0	CHATEAU LAFITE or MOUTON	After Dinner Wines	32 8	34 8
26 4	28 4	,, RAUZAN		27 8	29 8
23 8	25 8	,, PALMER	Dinner Wines	24 8	26 8
20 8	22 8	,, LA ROSE		21 8	23 8
17 12	19 12	ST. JULIEN		18 8	20 8
15 12	17 12	CANTENAC [illegible] favourite		16 8	18 8
14 0	15 12	ST. ESTEPHE, a[n] excellent for Breakfast		14 8	16 8
11 8	13 8	PETIT MEDOC do. do.		12 0	14 0
11 0	13 0	PAUILLAC		11 8	13 8

BORDEAUX—White.

Cash Qts.	Cash Pts.		Credit Qts.	Credit Pts.
22 8	24 8	HAUT SAUTERNES, delicate flavor, Red	23 8	25 8
17 12	19 12	SAUTERNE (Barsac) light, white capsule	18 8	20 8
14 8		GRAVES	15 0	..

BURGUNDY—Red.

Cash Qts.	Cash Pts.		Credit Qts.	Credit Pts.
30 0	32 8	CHAMBERTIN, the *élite* of Burgundies	32 0	34 0
	26 12	NUITS or CORTON, high class Wine	26 0	28 0
21 0	23 0	VOLNAY, strongly recommended	22 0	24 0
17 12	...	BEAUNE, or MACON, soft delicate flavor	18 8	...
37 4	39 4	SPARKLING Red Burgundy	39 0	41 0

BURGUNDY—White.

Cash Qts.	Cash Pts.		Credit Qts.	Credit Pts.
25 0	26 12	CHABLIS, La Moutonne, fine White	26 0	28 0
16 12	18 12	CHABLIS, light, pleasant Wine	17 8	19 8
18 4	...	VERMOUTH	19 0	...

CHAMPAGNE.

Cash Qts.	Cash Pts.		Credit Qts.	Credit Pts.
47 0	50 0	FINEST EXTRA DRY, a Grand Wine	49 0	52 0
48 0	50 12	WACHTER'S "PRINCE OF WALES" BRAND	50 0	53 0
...	...	Ditto ditto, per hamper of 24 half-pints	31 0	...
40 4	43 0	FINE DRY SPARKLING	42 0	45 0
37 12	41 12	GOOD SPARKLING (Star)	39 8	43 8
30 8	32 10	CARTE BLANCHE (Sibadey's) light, particularly dry	32 0	34 0
22 12	24 8	CARTE ROUGH	23 8	25 8
24 0	...	FINEST SPARKLING SAUMUR	25 0	...

SHERRY.

We call special attention to these selected Wines for India.

Cash			Credit
36 12	AMONTILLADO A 1. rare, and 10 years' old	gold seal	38 8
35 0	AMONTILLADO, choice and superior	black seal	36 8
26 4	MONTILLA, extra pale and very dry	black seal	27 8
27 4	AMOROSO, full flavoured, soft, pale	black seal	28 8
24 8	VINO PURO, very pale, dry	blue seal	25 8
23 8	OLOROSO, nutty and dry	green seal	24 8
21 8	MANZANILLA	red seal	22 8
20 12	PALE, medium dry	yellow seal	21 8
19 12	VINO DE PASTO, remarkably pale and very dry	pink seal	20 8
16 12	A GOOD DINNER WINE	white seal	17 8
16 12	MARSALA, VIRGIN, pale, fine flavour	yellow seal	17 8
35 12	MADEIRA, E. I., very superior, two voyages	black seal	37 8
31 0	MADEIRA, excellent Wine	red seal	32 8

PORT.

Cash Qts.	Cash Pts.		Credit Qts.	Credit Pts.
35 0	...	OLD CRUSTED, very choice (some years in bottle)	36 8	...
25 4	27 4	INVALID'S, gold Capsule	26 8	28 8
21 8	22 8	DESSERT WINE, superior black seal, soft and mature	22 8	23 8
18 12	20 12	A GOOD FULL WINE, red seal	19 8	21 8
22 8	...	SACRAMENTAL WINE, St. MARTIN'S MALAGA	23 8	...

SPARKLING GERMAN WINES.

Cash Qts.	Cash Pts.		Credit Qts.	Credit Pts.
40 3	42 9	HOCK, NONPAREIL, extra quality, medium dry	42 0	44 8
30 11	33 1	HOCK, SPARKLING RUDESHEIMER, very choice	32 0	34 8
28 12	...	HOCK, excellent Wine, recommended	30 0	...
40 3	42 9	MOSELLE, NONPAREIL (extra quality)	42 0	44 8
30 11	33 1	MOSELLE, MUSCATEL (very choice)	32 0	34 8
28 12	...	MOSELLE, excellent Wine, recommended	30 0	...

STILL GERMAN WINES.

Cash Qts.	Cash Pts.		Credit Qts.	Credit Pts.
46 4	48 4	HOCK, JOHANNISBERGER, superior	48 8	50 8
38 12	...	,, MARCOBRUNNER	40 8	..
32 8	...	LIEBFRAUMILCH	34 0	...
28 12	30 8	HOCK, RUDESHEIMER, mellow	30 0	32 0
24 0	26 0	,, HOCHHEIMER, fine flavored	25 0	27 0
18 12	21 8	,, LAUBENHEIMER, light, refreshing	19 8	22 8
25 8	27 4	RED HOCK, ASSMANHAUSER, most agreeable	26 8	28 8
29 4	...	STEIN-WEIN in BOCKSBEUTEL	30 8	...
29 12	31 8	MOSELLE, BRAUNBERGER, delicate	31 0	33 0

CUTLER, PALMER'S COGNAC AND OTHER SPIRITS.

Cash			Credit
24 12	Blue Capsule, a capital peg brandy	*	25 8
13 4	,, in Flasks		13 12
8 0	,, Half Flasks		8 4
26 8	White Capsule, delicate flavor	**	27 8
14 4	,, in Flasks		14 12
30 0	Yellow Capsule, fine old, soft pale	***	31 0
16 0	,, in Flasks		16 0
32 12	Black Capsule, old, pale	****	34 0
17 4	,, in Flasks		18 0
42 4	Black Capsule, extra superior, rare 20 years old		44 0
21 4	RUM, the finest old Jamaica		22 0
24 12	,, extra quality		25 8
19 8	,, fine "Pineapple"		20 0
21 4	GIN, London Old Tom, first quality		22 0
21 4	FIELD'S GIN		22 0
22 4	WHISKY, Irish and Scotch, fine, old, pure		23 0
24 12	Scotch, fine, old, pure, extra quality		25 8
17 8	GENEVA, in flasks, the best		18 0
17 8	SCHNAPPS SCHIEDAM AROMATIC, Anti-Dyspeptic Cordial		18 0

LIQUEURS.

Cash Qts.	Cash Pts.		Credit Qts.	Credit Pts.
46 8	48 8	CURACAO, Amsterdam, Orange and White	48 0	50 0
6 12	...	CHARTREUSE GREEN, per Bottle	7 0	...
5 12	...	Do. YELLOW ,,	6 0	...
50 4	54 4	MARASCHINO DE ZARA, best	52 0	56 0
46 8	...	NOYEAU DE MARTINIQUE	48 0	...
36 8	...	CREME DE NOYEAU	38 0	...
37 0	39 0	CHERRY BRANDY, best Copenhagen	38 8	40 8
19 12	...	ORANGE BITTERS, best	20 8	...
29 4	...	"KILL THE CROW" BITTERS	30 8	...
...	27 0	ASSORTED LIQUEURS, Choice	..	28 0

COGNAC IN JARS.

Per Gal without Jar. Rs. A.		Per Gal. without Jar. Rs. A.
13 12	COGNAC, ****	14 4
11 14	***	12 4
[illegible]	[illegible]	9 12

The Jars can be returned for re-filling. We keep stocks of Sherries and Cognacs in Wood. An allowance for the Jar will be made, deducting all outlay for carriage to godown.

Empty Jar 1 Gallon	Rs. 2 0 Each.
Do. do. 2 ,,	,, 3 0 ,,
Do. do. 4 ,,	,, 4 0 ,,

Wood Taps Rs. 1-8 each. Plated Taps Rs. 4 each.

SHERRY IN WOOD AND JARS.

4 Gals. per Jar. Rs. A.	13½ Gals. Octaves. Rs. A.	27 Gals. Quarter Cask. Rs. A.	54 Gals. Hhds. Rs. A.		4 Gals. per Jar. Rs. A.	13½ Gals. Octaves. Rs. A.	27 Gals. Quarter Cask. Rs. A.	54 Gals. Hhds. Rs. A.
42 4	123 0	238 12	468 8	Vino Puro	44 0	134 0	260 0	510 0
38 4	112 4	215 8	423 8	Manzanilla	40 0	122 0	234 0	460 0
35 8	103 4	200 4	387 12	Yellow Seal	37 0	112 0	217 0	420 0
34 8	94 4	180 4	351 12	Vino de Pasto	36 0	102 0	195 0	380 0
32 12	79 12	151 8	297 12	White Seal	34 0	86 0	163 0	320 0

The Quarter-Casks, Octaves and Jars are very convenient for Families, and will be found most economical.

Wood Taps Rs. 1½, Plated Taps Rs. 4, extra.

CLARET IN WOOD.

46 Gals. Hhds. Rs. A.		46 Gals. Hhds. Rs. A.
254 4	ST. JULIEN	276 0
223 8	CANTENAC	242 0
131 4	ST. ESTEPHE	195 0
131 12	MEDOC	140 0

Of these we keep no stock, but import to order.

January, 1878.

PERRY DAVIS' VEGETABLE PAINKILLER.

Perry Davis & Son, Manufacturers and Proprietors, Providence, Rhode Island, U. S. A.

UNSURPASSED AS A FAMILY MEDICINE AFTER FORTY YEARS' TRIAL.

IT is a purely and carefully prepared. VEGETABLE COMPOUND.

And a complete mitigator of Pain.

A capital antidote for SCORPION STINGS and SNAKE BITES.

AS an application for BRUISES, BURNS, NEURALGIA and RHEUMATISM it has no equal.

AS A REMEDY FOR DIARRHŒA, DYSENTERY, CHOLERA, [illegible] Complaint it stands alone for efficiency and rapidity of action. [illegible] accompany each bottle. [illegible] all over the World. [illegible] exposed for sale in the Indian Bazars.

[illegible] AGENT AT BOMBAY
[illegible] BIPTULL[illegible]

WHEATLEY, MADDEN & CO.,
FINANCIAL AGENTS,
BOMBAY.

NOTICE to Officers of the Army and Members of the Civil Services of India, Merchants, Clubs and the Public generally.—Messrs. W. M. and Co. are prepared to GRANT DRAFTS on their London Agents or to purchase demand Bank drafts at the very best rates of Exchange *without any commission*.

Remittances in full MUST accompany instructions.

Current and *Deposit Accounts* kept. Agency terms may be had on application. London Agents: GEO. W. WHEATLEY & Co., and RIDGWAY and SONS.

CHAMBER OF COMMERCE.

MEASUREMENT OF BALES OF COTTON AND OTHER PRODUCE AT THE VARIOUS BUNDERS.

NOTICE is hereby given, that the FEE for Measuring Bales of Cotton, Wool, Hemp, Coir, Piece Goods, or Yarn, will, on and after the 1st of January 1878, be raised from 3 pies to 3½ pies per Bale.

By Order of the Committee,
J. GORDON, Secretary.

[illegible] Chamber of Commerce [illegible] 1877.

WACHTER & CO.'S CHAMPAGNE
"EXTRA DRY."

NOTICE.

Previous shipments of our brands to Calcutta, Bombay, etc., have been prepared in accordance with the taste that prevails at the English Court, where extremely dry Champagne is not desired, but we recognise the necessity of sending for the future to the Indies and other warm Climates a REALLY DRY WINE, whilst we carefully adhere to the same elegant style that has met with such universal favour.

Our labels remain unchanged with the sole addition of the words "Extra Dry."

WACHTER & CIE.,
EPERNAY.

February 1877.

CASH. Per 1 doz. Qts. Rs. A.	CASH. Per 2 doz. Pints. Rs. A.		CREDIT. Per 1 doz. Qts. Rs. A.	CREDIT. Per 2 doz. Pints. Rs. A.
48 0	50 12	Wachter & Co.'s Champagne as supplied to the Royal House	50 0	53 0

BAUVIN & CO.'S SHIPPING.

Cash.		Credit.
21 4	* ONE STAR	22 0
26 8	** TWO STARS	28 0
29 8	*** THREE STARS	31 0

An order for 3 Cases accompanied by Cash will carry a further Discount of 5 per cent. *Special Terms to Messes, Clubs, and Co-operative Societies.*

CUTLER PALMER & Co., Sole Agents.

RETAIL AGENTS FOR SINGLE BOTTLES:

MR. JAMES PEARSE, Apollo Street. MR. EDULJEE PALLONJEE, Bora Bazaar Street.
MR. JAMSETJEE NOWROJEE, Poydonee.
MR. DHUNJEEBHOY COWASJEE OOMRIGUR, Crawford Market.

SCHIEDMAYER'S PIANOS.

A FURTHER SHIPMENT OF THESE
MAGNIFICENT INSTRUMENTS
Just to hand,
PRICE Rs. 650, NETT CASH,
inclusive of packing.

Solid Walnutwood, made expressly for India, by order of

J. NEUBERG,
MEADOW STREET, BOMBAY.

MESSRS. C. MARCKS & CO.'S FIRST CLASS WATCHES.

SPECIALLY manufactured for India and warranted to keep correct time in any temperature.

Gentlemen's Gold Hunting Keyless Lever Watches, with Compensation Balance; ¾ Plate and Jewelled in 10 holes, first quality, cannot be too highly recommended	Rs. 350
Do. Gold Semi-Hunting Do. Do.	,, 350
Do. ,, Crystal-Faced Do. Do.	,, 330
Do. ,, Hunting. Do. 2nd Quality Do.	,, 250
Gold Watches, not Keyless, from	Rs. 150 to Rs. 250
Ladies' Gold ½ Hunting Keyless Lever Watches in plain, Engine-turned and richly chased Cases	Rs. 225 to Rs. 250
Do. Gold Crystal-Faced Keyless Lever Watches, with Compensation Balance	,, 200
Do. Gold Watches, Cheaper Descriptions, not Keyless, Open-Faced, Hunting and ½ Hunting	Rs. 50 to Rs. 120

SPECIALTY.

1st Class ¾ Plate Silver Semi-Hunting, Hunting and Crystal-Faced Watches of best manufacture, Chronometer Balance	Rs. 150, 145 and 145
Silver Hunting, ½ Hunting and Crystal-Faced Keyless Watches, Screw Balance, from	Rs. 100 to Rs. 125
Silver Hunting Keyless Lever Watches	,, 65 to ,, 50
Silver Double Crystal Keyless Lever Watches	,, 70
Silver Hunting, ½ Hunting, and Open-Faced Watches, not Keyless	Rs. 40, 45 and 50

IMPORTANT TO SHIKAREES,
TRAVELLERS AND PEOPLE IN THE DISTRICTS.

German Silver Open-Faced Keyless Lever Watches of superior make, strong and durable, and guaranteed to stand hard wear and tear and keep accurate time... Rs. 30 each

Gold Keyless Hunting and Open-Faced Keyless Clock Watches, from	Rs. 800 to Rs. 1,600
Gold Hunting ¾ and Minute Repeaters	,, 800 to ,, 2,000
Gold Perpetual and Ordinary Calendar Watches	,, 400 to ,, 1,300
Gold Chronographs and Chronometers	,, 550 ,, 800

C. MARCKS AND CO.,
WATCH-MAKERS,
JEWELLERS AND OPTICIANS,
BOMBAY AND POONA.
Agents for Messrs. Thomas Russell and Son's Watches.

MEIFFRE, NEVEU & CO.,

FRENCH MILLINERS, DRESSMAKERS, &C.,
PARIS
AND
BOMBAY.

JUST UNPACKED,
LARGE ASSORTMENTS OF ALL REQUISITES
FOR LADIES.

ARRIVALS.
ALL THE LATEST PARIS NOVELTIES
IN
HATS, BONNETS, DRESS MATERIALS, &c., &c.

ALL SELECTED ARTICLES OF THE BEST QUALITY ONLY.

HUMMUM STREET, BOMBAY.

MILLINERY ESTABLISHMENT.

ESTABLISHED IN 1851.

MRS. LAKE

HAS the pleasure to inform the LADIES of Bombay, &c., that she has just received a large and choice Selection of

FASHIONABLE MILLINERY
FROM THE BEST PARIS AND LONDON HOUSES

All the latest "Novelties" in Dress Material, &c., in all the New Colours.

- Galatea Costume Foulards.
- Double faced Satin.
- Snow Flake.
- Clair de Lune Blonde.
- New Plush.
- Organdies, in new Colours.
- New Coloured Serges.
- Rich Satins in new Colours.
- Lustrine.
- The new Floral Galon for Trimmings.
- Damasee Ribbons, in all the new Colours.
- Moss Silk.
- Damasee Gauze.
- Chinelle Gauze.
- New Rainbow Blonde.
- New Persian Cord.
- Tarlatans, in new Colours.
- Rich Silks, in new Colours.
- Rich Velvets, in new Colours.
- New Cashmeres.
- New Coloured Irish Linen.
- New Crepe Lisle Rufflings.
- New Lace Mittens.

BALL DRESSES, in all the "New" Materials.
New Bonnets, in all the "New" Colours.
New Hats, in all the "New" Colours.
Richelieu, and "Anne of Austria" Collars.
Cavalier Collars, "Swan Bill Corsets."
Children's Hats and Dresses, in the latest styles.
Infants' Cloaks and Hoods.
Fancy Neck Ties and Fancy Fans.
New "Flowers," "Feathers," and "Laces."
SUPERIOR KID GLOVES FOR LADIES, Black, White, and Colored.
SUPERIOR KID GLOVES (White) for GENTLEMEN.

Patterns and Prices sent on application, "Post Free."

"WEDDING and MOURNING" Orders specially attended to.
"LADIES' OWN MATERIAL MADE UP."
"UXBRIDGE HOUSE"
NO. 7, CHURCH GATE STREET, FORT,
BOMBAY.

December, 12th 1877.

FAVRE, LEUBA & CO.,

WATCH-MAKERS AND JEWELLERS.

MESSRS. FAVRE, LEUBA & Co. beg to draw the attention of the Public and their Customers to their newly completed stock of LADIES' and GENTLEMEN'S GOLD and SILVER WATCHES. Intending purchasers will find a choice selection to suit them for presents, gifts, &c., for the coming Xmas Season. From amongst their large stock they would particularly recommend their

GENTLEMEN'S WATCHES.

18-Carat Gold Hunting or ½ Hunting Patent [illegible] Watches, ½ plate	Rs. 125
Their well-known 18-Carat Gold Open Face Hunter or ½ Hunter Lever Watches, ¾ Plate	Rs. 150
A Gold Medal was awarded for the excellence of this Watch at the Broach Exhibition.	
The same Watch as above with addition of compensation balance Brequit hair-spring and in extra Massive Case	Rs. 200
Gold Hunting or ½ Hunting Keyless Watch do.	Rs. 150
Do. do. highly finished with heavy case	Rs. 250

LADIES' WATCHES.

[illegible] Open Face Watch, cylinder escapement	Rs. 70
18 Carat Gold Hunting or ½ Hunting Watch, small size	Rs. 120
18-Carat Do. do. Open Face Gold or Enamelled Dial ¾ plate	Rs. 140
Do. do. do. in Hunting Cases	Rs. 155

These two last mentioned watches can be highly recommended, as special attention has been given to their finish of both case and movement.

18-Carat Gold Hunting Watch of extra superior quality, and very heavy case, lever escapement, compensation balance	
18-Carat Gold Hunting or ½ Hunting Keyless Watch, cylinder escapement	Rs. 250
Do. do. do. lever escapement	Rs. 180

In addition to the above specialities Messrs. F. L. and Co. have in stock a large assortment of

Ladies' Enamelled and Jewelled Watches from	Rs. 200 to Rs. 500
Gold Chronometer Watches, proved in the Observatory, from	Rs. 400 to Rs. 700
Second independent Watches from	Rs. 250 to Rs. 400
Chronograph or Racing Watches.	
Repeating Watches from	Rs. 800 to Rs. 2,000

SILVER WATCHES.

Their well known 50 Rs. Watch.
Their well known Keyless 90 Rs. Watch.
Their Brass Railway, 40 Rs. Watch.

A good Silver Watch, patent lever escapement, in open face, hunting or ½ hunting cases... Rs. 25.

A splendid stock of Ladies and Gentlemen's Gold Chains just recived.

A large stock of mechanical TOYS and FANCY GOODS will be sold at cost price.

FAVRE, LEUBA & CO.,
WATCH-MAKERS & JEWELLERS

INSURANCES.

THE LIVERPOOL AND LONDON AND GLOBE INSURANCE COMPANY, FIRE AND LIFE.

ANNUAL INCOME, 1876	£1,475,858
FIRE RESERVE	£1,000,000
LIFE AND ANNUITY RESERVE	£2,738,071
TOTAL INVESTED FUNDS	£5,494,034

FIRE INSURANCES GRANTED ON THE MOST FAVORABLE TERMS.

NEW REDUCED LIFE RATES FOR INDIA.

IN view of the improved conditions of residence in India the rates for Life Insurance have been entirely remodelled and will now be found to compare very favorably with any other First Class Office. Under the new arrangement some very great advantages are offered to Insurers. For Tables and Prospectus apply to the Undermentioned.

RITCHIE, STEUART & Co.,
Agents, Bombay.

FIRE INSURANCE.

	Exclusive Reserve Fund
THE LONDON AND LANCASHIRE FIRE INSURANCE Co., CAPITAL... Rs.	10,000,000
THE TRANSATLANTIC FIRE INSURANCE Co. (and re-insurances), CAPITAL ,,	9,000,000
THE BATAVIA FIRE INSURANCE Co., CAPITAL ,,	8,000,000
THE SAMARANG FIRE INSURANCE Co., CAPITAL ,,	2,000,000
BERLIN-COLOGNE FIRE INSURANCE Joint Stock Company in Berlin ,,	4,271,000

MARINE INSURANCE.

THE SWISS LLOYD MARINE INSURANCE Co., CAPITAL... Rs.	2,000,000
THE REINISH WESTPHALIAN LLOYD MARINE INSURANCE Co., CAPITAL ,,	3,000,000
THE SAMARANG MARINE INSURANCE Co., CAPITAL ,,	2,000,000
THE BATAVIA MARINE INSURANCE Co., CAPITAL ,,	3,000,000
THE NEUCHATELOISE MARINE INSURANCE Co., CAPITAL ,,	,000,000

For FIRE and MARINE INSURANCE in the above Companies apply to the UNDERSIGNED, who can offer ALL FACILITIES and MOST FAVOURABLE TERMS. ALL CLAIMS PROMPTLY SETTLED IN BOMBAY. Rates and other particulars can be obtained on application.

VOLKART BROTHERS, Agents.

THE POSITIVE GOVERNMENT SECURITY LIFE ASSURANCE COMPANY, LIMITED.

CAPITAL, £5,00,000.

The Fund of £159,966 held on 31st Dec. 1876, by Trustees in special trust to protect Policies is made up as follows:—

The Life Fund, Government Securities	£108,886
The Guarantee Fund, Ditto.	51,080
	£159,966

THE LIFE FUND SECURITIES for INDIA are held by the Offical Trustees of India, the Company having no control over the Fund. The receipts of the Trustees for the Securities are regularly filed in the Company's Office for inspection, besides being published at the end of each year, so assurers can refer to the Trustees themselves.

The absence of all "Secrecy" in respect of the disposal of Assurers Premium, as Evinced by above method, is a conspicuous item in the system.

AGENTS IN BOMBAY:
Messrs. ALDRIDGE SALMON and Co. Rampart Row.
Calcutta Office: 6, Old Court House Street.

NOTICES.

SARSAPARILLA,

Wilkinson's Essence of Fluid Extract of

RED JAMAICA SARSAPARILLA

IS THE ONLY PREPARATION RECOGNISED BY THE FACULTY AS A WONDERFUL PURIFIER OF THE HUMAN BLOOD.

It is not too much to say that those suffering from the effects of TROPICAL CLIMATES, such as TORPID LIVER, DEBILITY, ATTENUATION OF BODY, ERUPTIONS, LASSITUDE, &c., will by taking this extraordinary ESSENCE OF RED JAMAICA SARSAPARILLA, soon find relief and ultimately a cure. It is asserted by those who take it DAILY (in accordance with the instructions given), the system becomes less liable to attacks of illness.

"We cannot speak too highly of it."—*Lancet.*

"We recommend your *Red Jamaica Sarsaparilla.*"—*Medical Review.*

"The only preparation for removing what may be called the sequelæ of a mercurial course."—*Sir R. Martin.*

The late Lord Clyde writing for a further supply of *Wilkinson's Sarsaparilla*, says, "I am never without it, for when feeling depressed or out of sorts from anxiety or fatigue, a dose or two animates me."

"Your *Essence of Red Jamaica Sarsaparilla* CURED me of a Torpid Liver after all other [illegible]."

PREPARED ONLY BY
THOMAS WILKINSON, 270, Regent Street, London,

Sold in quarter half, and pint bottles.

CAUTION.—Many spurious, worthless, and injurious preparations are offered to the Public see that both Bottle and Label have the Name and Address, and Trade Mark (W. in a diamond) at the bottom of the bottle.

WILKINSON'S
BRONCHIO-THORACIC LOZENGES.
AROMATIC TINCTURE OF QUINODINE.

WHITMORE'S
COMPOUND LINIMENT OF ARNICA,
WHITMORE'S,
STOMACHIC AND LIVER PILLS.

PREPARED ONLY BY
THOMAS WILKINSON, 270, Regent Street, London,

Agents.—Treacher & Co.; Kemp & Co.; Rogers & Co.; Bolton & Co., Bombay, and respectable Firms in India.

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native Languages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every line in the United Kingdom.

Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the Public, all alike value the privilege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway Passengers on the two trunk lines of Western India, native merchants, traders, &c., seeing that they have the privilege of advertising in their own language, would find the publication of their announcement at Railway Stations a decided means of extending their business.

And as nearly ALL TRAVELLERS ARRIVING IN INDIA NOW LAND AT BOMBAY, and proceed by the G. I. P. or B. B. and C. I. Railways to their destinations, placards exhibited at the different Stations on those lines are every day becoming more and more valuable as means of bringing the Advertisers' business to the notice of the Public.

Advertisers can select the Stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charges have been fixed on an extremely moderate scale to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the Public.

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

BOMBAY FIRE INSURANCE COMPANY, (Limited).—The above Company is prepared to EFFECT INSURANCES on the most favourable terms current in Bombay, and in addition return Insurers 5 per cent. of the Premiums on Yearly Policies, and 2½ per cent. of the Premiums on Policies for shorter periods.

FORBES & Co.,
Secretaries and Managers.

ROYAL INSURANCE COMPANY

CAPITAL—£2,000,000 STERLING.

FUNDS NOW AMOUNT TO 2,9[illegible] 173, WHICH IS INVESTED IN THE BEST SECURITIES AND ESTIMATED TO PRODUCE 3,148,258.

A Reversionary Bonus of 7½ per cent. for the Quinquennial period ending 31st Oct. 1874 has just been declared.

FIRE BRANCH.

Fire Premiums for 1852	£ 76,925
Do. 1862	£300,690
Do. 1872	£ [illegible]

POLICIES covering risks on Merchandize and Buildings in BOMBAY and MOFUSSIL continue to be granted by the above Company through their Agents. Detached Bungalows and Household Furniture, both in Bombay and in the Mofussil, insured on very favourable terms; Coals on the bunders also covered.

LIFE BRANCH.

Total Accumulated Funds.... £1,8[illegible]3,011.

The Undersigned, under instructions from the Head Office, are prepared to receive Proposals for Life Assurance with the above Company from Residents in India, and will be happy to afford every information regarding Rates of Premium, Participation in Profits, &c., to intending applicants for Assurance.

ANNUAL PREMIUM FOR CIVILIANS TO ASSURE Rs. 1,000.

AGE NEXT BIRTHDAY.	FOR THE WHOLE TERM OF LIFE. With Profits. Rs. a.	FOR THE WHOLE TERM OF LIFE. Without Profits. Rs. a.	FOR A LIMITED NUMBER OF YEARS. [illegible] years. Rs. a.	FOR A LIMITED NUMBER OF YEARS. Seven years. Rs. a.
20	38 7	30 0	21 1	21 0
25	41 6	32 13	23 2	24 10
30	44 10	35 15	26 1	27 5
35	48 6	39 8	28 10	29 10

The reduction of premiums to European rates begins from the date at which the assured leaves either Alexandria or Port Said for Europe.

CAMPBELL, MITCHELL & Co.,
Agents, Royal Insurance Company.

Bombay Dec. 1876.

THE STANDARD LIFE ASSURANCE COMPANY.

ESTABLISHED 1825.

THE STANDARD is one of the largest and most successful of the Life Assurance Institutions of Great Britain.

THE ACCUMULATED FUNDS amount to upwards of FIVE MILLIONS STERLING, and Securities, of which detailed particulars [illegible] exceptionable published at the close of each year.

THE REVENUE—rapidly increasing—is upwards of Seven Hundred and Seventy Thousand pounds per annum.

PROFITS—The sum of £372,710 sterling was divided amongst the Policyholders as Bonus in 1875. The next division of Profits takes place in 1880.

EVERY FACILITY is afforded for the despatch of Business, and the Local Board is empowered to accept Proposals, issue Policies, and settle claims without reference to Calcutta or to Head Office.

THE RATES OF PREMIUM have been recently revised and will be found moderate.

Every information will be furnished on application.

THOMAS LANG,
Secretary, Bombay Branch.

The Standard Life Office, 12, Rampart Row,
(opposite Watson's Hotel) Bombay, Dec., 1877.

SPECIAL NOTICE.

DECLARATION OF BONUS.

INDIAN LIFE ASSURANCE COMPANY, LIMITED.

ESTABLISHED 1869.

HEAD OFFICE:—MEERUT. | BRANCH OFFICE:—BOMBAY

CAPITAL Rs. 5,00,000, FULLY SUBSCRIBED.

FUNDS IN GOVERNMENT SECURITIES ONLY.

ECONOMICAL MANAGEMENT.

LARGE PARTICIPATION IN PROFITS.

ENTIRE DIRECTION IN INDIA

LIFE ASSURANCE BUSINESS ONLY TRANSACTED.

The Company's Affairs are ANNUALLY *Investigated by an* INDEPENDENT *Actuary.*

DISTRIBUTION OF THE ASCERTAINED SURPLUS IS MADE EVERY FIVE YEARS.

POLICY-HOLDERS CAN APPOINT AN AUDITOR.

THE PROFITS ARE NOT ANTICIPATED.

THE BUSINESS of the Company embraces LIFE ASSURANCE, ENDOWMENTS, and PENSIONS. THE PREMIUMS for Assurances, etc., either with or without PARTICIPATION in PROFITS, are *as low as is consistent with perfect safety to the Assured*, having recently been revised by Mr. WILLIAMS, one of the most experienced and leading Actuaries in England. THE SUBSCRIPTIONS for PENSIONS are 10 per cent. *lower* for Widows' Pensions than the reduced rates of the Uncovenanted Service Fund. THE CLAIMS paid exceed Rs. 1,50,000. THE DIRECTORS have, acting on the advice of their Actuary, J. HILL WILLIAMS, Esq., PRESIDENT, INSTITUTE OF ACTUARIES OF GREAT BRITAIN, agreed to divide NINE-TENTHS or 90 per cent of the PROFITS to PARTICIPATING POLICY-HOLDERS every FIVE YEARS by REDUCING their ANNUAL PREMIUMS. *New Entrants participating at each Division. The Directors anticipate the above mode of dividing Profits will bring down the cost of Life Assurance (with perfect safety) to the lowest possible point.* NO BETTER PLAN OF DIVIDING PROFITS CAN BE OBTAINED.

FIRST DIVISION OF PROFITS, 1874.

THE FIRST QUINQUENNIAL INVESTIGATION took place as at 31st December 1874. Of the ASCERTAINED SURPLUS 26 and ½ per cent. is recommended by the Actuary to be carried forward as a Reserve for future contingencies. Participating Policy-Holders, who have paid Premiums for five complete years to 31st December 1874, will be entitled to a gross reduction of FORTY PER CENT. from each Premium paid during the 5 years ending December, 1879, and Policies of a more recent date share in proportion.

ILLUSTRATIVE TABLE OF REDUCTION OF PREMIUM.

Date.	Amount of Policy.	Original Premium. Rs. a. p.	Reduced Premiums for 5 years to 1879. Rs. a. p.	Reduction. Rs. a. p.
1870 February	1000	44 8 0	26 11 2	17 12 10=40 per cent.
1871 May	1000	70 5 0	47 13 0	22 8 0=32 ,,
1872 March	1000	41 1 0	31 3 5	9 13 7=24 ,,

Policy-Holders, who had paid Two and One year's premium during 1874, will be entitled to a reduction of 24 per cent. on the payment of the 4th Annual Premium to continue during the Quinquennium ending 1879.

Extracts from the Actuary's Report, dated 10th September, 1875:—"It will be a matter of congratulation to the Directors, the Assured, and the Proprietors that at the close of the first five years of the business of the Company, a valuation made on the strict principles I have adopted should exhibit such satisfactory results."

IMPORTANT TO NEW ENTRANTS.

The mode of apportioning profits adopted by this Office is at once *simple* and *equitable* in its operation, and is opposed to every form of the *Tontine System*, by which the greater part of the profits of many Offices, both Mutual and Proprietory, is appropriated by the older Members to the prejudice of NEW ENTRANTS. In this Office every Policy-Holder, however recent, has his fair share of Profits equally with the earliest Entrants.

For Forms of Proposal, Actuary's Report with Valuation Balance Sheet, and information, apply to the Company's Agents or Secretary.

D. LANCASTER,
Fellow of Institute of Actuaries,
Secretary.

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